Board of Intermediate and Secondary Education, Dacca.

Ramna, Dacca, the 29th January 1944.

Intermediate Examination (Groups A, B, C, D, E), 1946.

FOR ALL GROUPS.

1. ENGLISH.

G. C. F. Mead and Rupert C. Clift. English Verse, Old and New. (Cambridge University Press). The following selections, viz.:—

Matthew Arnold. The Forsaken Merman.
Francis Beaumont. On the Tombs in Westminster Abbey.
William Blake. The Tiger.
Robert Bridges. A Passer-by.
Rupert Brooke. The Soldier.
Robert Browning. Home-thoughts, from Abroad.
A. H. Clough. Say not the Struggle Naught availeth.
J. E. Flecker. The Old Ships.
W. E. Henley. Unconquerable.
John Keats To Autumn.
John Keats On first looking into Chapman's Homer.
Andrew Marvell. A garden
John Masefield. Cargoes.
John Milton. On His Blindness.
C. Patmore. The Toys.
Alexander Pope. The Dying Christian to his Soul.
P. B. Shelley. Ozymandias
J. C. Squire. Sonnet.
R. L. Stevenson. The House Beautiful
Tennyson. Song of the Lotus-Eaters
William Wordsworth. Daffodils
William Wordsworth. The Solitary Reaper
William Wordsworth. The World.

L. Brander. This Modern World. (Oxford University Press.) The following selections, viz.:—

Aldous Huxley. Modern India.
Bertrand Russell Happiness in this Modern World.
Arnold Bennett. About Reading.
J. G. Crowther. About Bacteria.
John Galsworthy. Ultima Thule
Hugh Walpole. Mr. Oddy.
R. L. Stevenson. Walking Tours.
W. H. Hudson. The Rich and the Poor.
H. W. Fowler. King's English (Abridged) (Oxford University Press) (leaving out Chapters III and IV) and "Pocket Oxford Dictionary" are recommended for use by all students.

2. VERNACULAR.

(*a*) *Bengali.*

Bankimchandra Chattopadhya. Kapalkundala.

Intermediate Bengali Prose Selections. (Published by the Provincial Library, Dacca.) The following pieces:—

জাতীয় ভাব-ঐতিহাসিক প্রকৃতি ভেদ ; পতঙ্গ , গীতি কাব্য ; পালামৌ ; সৌন্দর্য্য-তত্ত্ব ; পোষ্টমাষ্টার , শ্রীকান্ত ; "সবুজপত্রের" মুখপত্র ; শরতচন্দ্র ; আমাদের ভাষাসমস্যা।

Intermediate Bengali Poetical Selections. (Published by the Dacca Library.) The following pieces:—

বীরবাহুর মৃত্যু-সংবাদে রাবণ , দধীচির অনুত্যাগ ; নিশান্ত-সঙ্গীত ; চন্দ্রাপীড়ের জাগরণ ; অভিসার ; বর্ষশেষ ; শাজাহান ; অশোকাষ্টক ; অদ্ভুত রোদন ; প্রার্থনা ; পল্লী-শ্রী ; দরিদ্রতা ; মর্ম্মর-ধ্বনি ; সন্ধ্যোদয়ে সন্ধ্যা ; আমরা ; চম্পা ; লোহার ব্যথা ; দার্জ্জিলিং ; বঙ্গলক্ষ্মী ; দীপশিখা ; সিন্ধু ; কবর।

Books recommended—

J. C. Ghosh. Adhunik Bangla Bhasar Byakaran
Rajsekhar Basu. Chalantika.
Md. Shahidullah. Bangla Byakaran.

Prose Literature (showing standard)—

J. Basu. Michael Madhusudaner Jiban Charit.
Kaliprasanna Ghosh. Prabhat Chinta.
Rabindranath Tagore. Bidyasagar.
Yakub Chaudhury. Santidhara.
Rabindranath Tagore. Adhunik Sahitya
Mir Musharraf Husain. Bishad Sindhu.
Barkatullah. Parashya Prativa.

(*b*) *Urdu.*

Calcutta University Selections for the Intermediate Examinations (1938 Edition). The following pages only:—

Prose.

Pages 1-21, 22-44, 76-106, 124-154.

Poetry.

Pages 249-251, 252-264, 338-357, 373-392, 409-433.

(*c*) *Assamese.*

Prose.

Harakanta Baruah Assam Buranjee (edited by Professor Suryyakumar Bhuyan, published by the Assam Government).
Kamaleswar Chaliha Biswarashik L. N Bejborua.

Poetry.

Kabita-Kunja. Compiled by Lakhaswar Sarma.
Bhim Charit. Ram Saraswati. (Edited by Premoderam Bhattacharyya.)

Book recommended—

Satyanath Borah Bahal Vyakaran.

(*d*) *Alternative Paper in English*

Milton. Paradise Lost, Book I.
Dickens. Nicholas Nickleby.

FOR GROUP A.

3. ENGLISH LITERATURE.

Shakespeare. The Merchant of Venice.

J. C. Smith. A Book of Verse for Boys and Girls, Part III. (Oxford University Press.) The following selections:—

W. Wordsworth To a Skylark.
P. B. Shelley. To a Skylark.
W. B Yeats The Lake Isle of Innisfree.
Lord Byron The Isles of Greece.
R. Nichols. At the Wars.
L. Binyon. For the Fallen.
W. Whitman. Oh Captain! My Captain!
S. T. Coleridge The Rime of the Ancient Mariner.
J. Keats La Belle Dame Sans Merci.
Lord Tennyson. Morte d' Arthur.
W. de La Mare. The Listeners.
R. Browning. Prospice.
C. G. Rossetti Uphill.
A. Meynell Christ in the Universe.
F. Thompson. "In no Strange Land."

Dickinson and Sarma. English Prose Selections. (Macmillan.) The following selections:—

E. V. Lucas. A Friend of the Town.
Lord Morley. William Ewart Gladstone
T. H. Huxley. A Liberal Education.
John Ruskin. Of King's Treasuries
Mrs Gaskell. Cranford Society.
William Haslitt. The Conduct of Life
A. G. Gardiner. A Fellow-Traveller.
Sir Richard Gregory. The Conquest of Disease
J. B. Priestley. On Man's Extravagance.
Sir Walter Scott. Kenilworth. (Macmillan's Abridged Edition.)

4. History.

Myers. A. Short History of Ancient Times. (Ginn & Co., Ltd., London.)

Myers. A Short History of Mediaeval and Modern Times. (Ginn & Co., Ltd., London.)

Recommended book—

Webster. A History of the World.

5. Geography.

No text-books are prescribed. The subject is to be studied in accordance with the syllabus. The following books are recommended for guidance:—

Hughes and Gregory. A class-book of Physical and Astronomical Geography.

Smith and Lyde. A Brief Introduction to Commercial Geography. (New edition.)

Simmons and Richardson. Introduction to Practical Geography.

Elderton, W. A. Maps and map-drawing.

Herbertson. Senior Geography. (Post-war edition.)

Lyde. The World. (Post-war edition.)

Fry. Text-book of Geography. (Post-war edition.)

Morrison, C. Our Forld. A Human Geography.

Unstead and Taylor. General and Regional Geography of the World.

Brooks. Regional Geography.

Dudley Stamps. Intermediate Geography.

H. L. Kaji. Principles of General Geography.

6. Logic.

No text-books are prescribed. The subject is to be studied in accordance with the syllabus. The following books are recommended for guidance:—

Welton and Monaham. Intermediate Logic. (Third edition.)

Carveth Reade. Logic, Deductive and Inductive.

A. C. Mitra. Principles of Logic. Volumes I and II. (Revised edition.)

Kalidas Sen. Elements of Logic, Volumes I and II.

Bholanath Roy. Text-book of Inductive Logic.

7. Child Psychology.

No text-books are prescribed. The subject is to be studied in accordance with the syllabus. The following books are recommended for guidance:—

Meyer, F. Nimkoff. The. Child (Lippincat, Chicago).

Kirkpatrick. Fundamentals of Child Psychology.

Dumville. The Child Mind.

For preparatory reading—

M. Drummond. Some contributions to Child Psychology. (Edward Arnold and Co.)

8. Mathematics.

No text-books are prescribed or recommended. The subject is to be studied in accordance with the syllabus.

9. Elements of Civics and Economics.

No text-books are prescribed. The subject is to be studied in accordance with the syllabus. The following books are recommended for guidance:—

R. P. Patwardhan. Elements of Civic. (Oxford University Press.)

Beniprasad. The A.B.C. of Civics. (The India Press, Allahabad.)

J. A. R. Marriott. How we are Governed, Chapters 2 and 3. (Oxford University Press.)

G. N. Joshi. Indian Administration. (Macmillan), 1938.

P. C. Ghosh. Elemeptary Economics, Parts I and II. (Longmans.)

Penson. The Economics of Every Day Life, Parts I and II. (Cambridge University Press.)

P. N. Banerjee. An Introduction to the Study of Indian Economics (revised edition). (Macmillan.)

Jathar and Beri. Introduction to Economics, Part II, Elements of Indian Economics. (Oxford University Press.)

10. Sanskrit.

Bhatti. Bhatti Kavya (Canto I.)

Kalidasa. Raghuvansa (Canto II) (with Mallinatha's Commentary).

Kalidasa. Kumara-Sambhava (Canto V) (with Mallinath's Commentary).

Dandin. Dasakumara-carita. Ucchvasa IV. (Arthapalacarita.)

Grammar and Composition.

Sasibhusan Sankhyatirtha and Madanmohan Kavyatirtha. General knowledge of Sanskrit Grammar and a special study of portions on Sandhi, Karak, Samasa from Panini-Pravasa.

Upendranath Vidyabhushan. Manual of Higher Sanskrit Grammar and Composition, Parts I and II.

11. Arabic.

Calcutta University Selections for the Intermediate Examination (1937 Edition). The following selections:—

Prose.

Pages 26-37 (Selections from Qalyubi).

Pages 38-49 (Selections from Kalilah and Damnah).

Pages 58-65 (Selections from Majanil Adab. Beginning from Alhekam wal Mowaez).

Pages 66-72 (Selections from Atbaquzzahab).

Poetry (including Quran).

Pages 1-5 (Suratur Ra'd).

Pages 18-25 (Suratul Qasas, Sura-i-Qauf, Suratun Najm).

Pages 162-168 (Part I, in the Praise of Allah and the Prophet).

Pages 169-175 (Parts II and III up to the end of the Fin-Nos'h wal Birr).

Pages 184-190 (Part V).

Muhammad Musa. Kitabul Insha.

Grammar and Composition.

A. T. M. Obaidullah. Anglo-Arabic Grammar.

12. Persian.

Calcutta University Selections for the Intermediate Examinations (1940 Edition). The following selections:—

Prose.

Pages 1-19 (Selections from Faris Namah).

Pages 99-109 (Selections from Makatib-i-Awrangizib).

Pages 110-123 (Selections from Riyadus Salatin).

Pages 124-161 (Selections from Tarikh-i-Sasaniyan).

Poetry.

Pages 1-11 (Selections from Sekandarnama).

Pages 18-28 (Selections from Majnun-i-Laila).

Pages 29-43 (Selections from Yousef Zulaikha).

Pages 51-79 (Selections from Kulliat-i-Sadi).

Pages 91-97 (Selections from Ghaziyat-i-Amir-i-Khusraw Dehlavy).

13. Bengali Literature (for women candidates).

Kazi Nazrul Islam. Sanchita. The following selections:—

বিদ্রোহী; কাণ্ডারী হুশিয়ার; সাম্যবাদী-মানুষ; সব্যসাচী; সিন্ধু-হিন্দোল তরঙ্গ; দারিদ্র্য; সাম্যবাদ; সর্বহারা।

Michael Madhusudan Dutta. Meghnadbadh-Kabya (Cantos I and II).

Rabindranath Tagore. Sanchayita. The following selections:—

প্রাণ; বন্ধু; মেঘদূত; পরম পাথর; ঝর্ণা হইতে বিদায়; কামনাতরু গান; ক্ষণ; বহিলগ্ন; বর্ষশেষ; আভিজাত্য; লেখন; নববর্ষা; আবির্ভাব; ভজন; কৃপণ; ভারতবর্ষ; নারীরূপ।

Rabindranath Tagore. Galpa Guchchha, Part I (New Edition). The following selections, viz.:—

দেনা পাওনা; খোকাবাবুর প্রত্যাবর্তন; সম্পত্তি-সমর্পণ; জীবিত ও মৃত; কাবুলীওয়ালা; ছুটি; মধ্যবর্তিনী; শাস্তি; নষ্টনীড়; উদ্ধারের বিপদ।

Saratchandra Chattopadhyay. Palli Samaj.
Bibhuti Bandyopadhya. Pather Panchali.

Books recommended—
J. C. Ghosh. Adhunik Bangla Bhashar Vyakaran (Presidency Library).
Muhammad Shahidullah. Bangla Vyakaran.
Rajsekhar Basu. Chalantika.

Books showing standard—
Rabindranath Tagore. Prachin Sahitya.
Kaliprasanna Ghosh. Nisitha Chinta.
Qazi Motahar Hossain. Sancharan.
Qazi Abdul Wadud. Samaj O Sahitya.

FOR GROUP B.

3. MATHEMATICS.

The same as for Group A.

4. GEOGRAPHY.

The same as for Group A.

5. PHYSICS.

No text-books are prescribed. The subject is to be studied in accordance with the syllabus. The following books are recommended for guidance:—
R. De. Magnetism and Electricity.
S. C. Raychaudhury. Outlines of Intermediate Physics.
Watson. Elementary Practical Physics.
R. K. De. Heat and Light.
R. K. De. General Physics and Sound.
Rashbehari Basu. First Principles of Physics, Part I.
Basu and Chatterjee. Intermediate Physics.
Rashbehari Basu and S. K. Roy. Intermediate Practical Physics.
K. P. Ghosh. Text-book of Intermediate Physics.

Reference books—
Saha. Heat.
Parsons, L. M. Everyday Science, Part II.

6. CHEMISTRY.

No text-books are prescribed. The subject is to be studied in accordance with the syllabus. The following books are recommended for guidance:—
Partington, J. R. Everyday Chemistry.
L. Mitra. Inorganic Chemistry.
Holmyard. Elementary Chemistry.
H. K. Sen. Introduction to Chemistry (Elementary).
Dr. P. B. Sarcar. Practical Chemistry.
Dr. M. Qudrati Khuda. Practical Chemistry.
P. De. Text-book of Inorganic Chemistry.
D. Chakrabarti. Intermediate Chemistry.

Recommended for general reading—
R. L. De. আঁচ ও আগুন।

Reference books—
Newth. Inorganic Chemistry.
Parsons, L. M. Everyday Science, Part III.

7. BOTANY.

The following books are recommended for use by students in studying the subject in accordance with the syllabus:—
Birbal Sahni and M. Wills. Lawson's Text-books of Botany (Indian edition).
D. R. Banerjee. Botany for Students (latest edition).
A. C. Dutta. A Class-book of Botany (Kamala Book Depot, Calcutta).
H. Mukherjee. Text-book of Botany.
S. G. Mukherjee. A Guide to Practical Botany.

Reference books—
J. F. Brimble. Intermediate Botany.
G. C. Bose. A Manual of Indian Botany.

8. BIOLOGY.

The following books are recommended for use by students in studying the subject in accordance with the syllabus:—
Wells and Davies. Text-book of Zoology.
Parker and Bhatia. Text-book of Zoology for Indian students.
C. John. Text-book of Zoology.
A. C. Dutt. A Class-book of Botany for Students.
J. F. Brimble. Intermediate Botany.
Lawson and Sahni. Text-book of Botany.

Reference book—
Gilbert, C. Browne. Comparative Anatomy.

FOR GROUP C.

The list of text-books is printed separately.

FOR GROUP D.

3. MATHEMATICS.

No text-books are prescribed or recommended. The subject is to be studied in accordance with the syllabus.

4. PHYSICS.

The same as for Group B.

5. CHEMISTRY.

For Inorganic Chemistry, the same as for Group B.

For Organic Chemistry, the following books are recommended for guidance:—
Cohen. A Class-book of Organic Chemistry.
Holmyard. Introduction to Organic Chemistry.

Recommended for general reading—
R. L. De. আঁচ ও আগুন।

6. PRINCIPLES OF DYEING.

No text-books are prescribed. The subject is to be studied in accordance with the syllabus. The following books are recommended for reference:—
Knevth, E. Rawson, C., Lowen Thal, R. Manual of Dyeing.
Hubner, J. Dyeing of Vegetable Fibrous Materials.
Hummel, J. Dyeing of Textile Fibres.
Beech, F. Cotton Dyeing.
Beech, F. Wool Dyeing.
Hust, G. Silk Dyeing.
Georgevice, G. Von. The Chemical Technology of the Textile Fibres.
Rai Chaudhuri. The Principles and Practice of Dyeing.

FOR GROUP E.

3. BOOK-KEEPING AND SIMPLE ACCOUNTANCY.

No text-books are prescribed. The subject is to be studied in accordance with the syllabus. The following books are recommended:—
Banerji. Book-keeping Made Easy (latest edition).
Grierson, W. Practical Book-keeping, I.
A. Fieldhouse. Students' Complete Commercial Book-keeping.

4. GEOGRAPHY.

No text-books are prescribed. The subject is to be studied in accordance with the syllabus. The following books are recommended for guidance:—
Lyde. The World (Post-war edition).
Bartholomew. Economics Atlas.
Chisholm. Hank-book of Commercial Geography.
B. B. Mukherjee. Economic Geography of India.
McFarlane. Economic Geography (Pitman & Co.).
J. H. Stembridge. The Worldwide Geographies, Book VIII, Industry and Commerce (Oxford University Press).
L. Dudley Stamp. A Commercial Geography (Longmans).
M. N. Basu. Short Studies in Economics and Commercial Geography.

5. Methods of Business and Commercial Correspondence.

No text-books are prescribed. The subject is to be studied in accordance with the syllabus. The following books are recommended for guidance:—

Patton. Commercial Correspondence and Office Routine.
Pitman. Commercial Correspondence.
A. S. Noel. Manual of Business Training (Sir Isaac Pitman & Sons).

Reference book—
Patton. Business Training.

6. Economics.

No text-books are prescribed. The subject is to be studied in accordance with the syllabus. The following books are recommended for guidance:—

P. C. Ghosh. Elementary Economics, Parts I and II (Longmans).
Penson. The Economic of Everyday Life, Parts I and II (Cambridge University Press).
P. N. Banerjee. Introduction to the Study of Indian Economics (latest edition).

6. Shorthand.

No text-books are prescribed or recommended. Training is to be undergone so as to satisfy the requirements stated in the regulations.

8. Commercial Arithmetic.

No text-books are prescribed. The subject is to be studied in accordance with the syllabus. The following books are recommended for guidance:—

Pickering. Commercial Arithmetic.
R. Gupta. Commercial Mathematics.
D. C. Sutaria. Practical Commercial Arithmetic (Oxford).

9. Commercial History.

No text-books are prescribed. The subject is to be studied in accordance with the syllabus. The following books are recommended for guidance:—

R. C. Dutt. Economic History of British India. (Chapters 5, 15-17).
K. T. Shaha. Trade, Tariffs and Transport.
Review of the Trade of India, Recent issues.
Cotton. Handbook of Commercial Information for India.
Reports of the Bengal Jute Enquiry Committee and Bengal Paddy Enquiry Committee (1938-39), Chapters on Marketing.

A. Samad, Secretary.

Board of Intermediate and Secondary Education, Dacca.

Ramna, Dacca, the 29th January 1944.

Intermediate Examination, 1946.

GROUP C.

1. English.

G. C. F. Mead and Rupert C. Clift. English Verse, Old and New. (Cambridge University Press.) The following selections, viz.—

Matthew Arnold. The Forsaken Merman.
Francis Beaumont. On the Tombs in Westminster Abbey.
William Blake. The Tiger.
Robert Bridges. A Passer-by.
Rupert Brooke. The Soldier.
Robert Browning. Home-thoughts, from Abroad.
A. H. Clough. Say not the Struggle Naught availeth.
J. E. Flecker. The Old Ships.
W. E. Henley. Unconquerable.
John Keats. To Autumn.
John Keats. On first looking into Chapman's Homer.
Andrew Marvell. A garden.
John Masefield. Cargoes.
John Milton. On His Blindness.
C. Patmore. The Toys.
Alexander Pope. The Dying Christian to his Soul.
P. B. Shelley. Ozymandias.
J. C. Squire. Sonnet.
R. L. Stevenson. The House Beautiful.
Tennyson. Song of the Lotus-Eaters.
William Wordsworth. Daffodils.
William Wordsworth. The Solitary Reaper.
William Wordsworth. The World.

L. Brander. This Modern World. (Oxford University Press.) The following selections, viz.—

Aldous Huxley. Modern India.
Bertrand Russell. Happiness in this Modern World.
Arnold Bennett. About Reading.
J. G. Crowther. About Bacteria.
John Galsworthy. Ultima Thule.
Hugh Walpole. Mr. Oddy.
R. L. Stevenson. Walking Tours.
W. H. Hudson. The Rich and the Poor.
H. W. Fowler. King's English (Abridged) (Oxford University Press) (leaving out Chapters III and IV) and "Pocket Oxford Dictionary" are recommended for use by all students.

2. Vernacular.

(a) Bengali.

Bankimchandra Chattopadhya. Kapalkundala.
Intermediate Bengali Prose Selections. (Published by the Provincial Library, Dacca.) The following pieces:—

জাতীয় ভাব-ঐতিহাসিক প্রকৃতি ভেদ ; পতঙ্গ ; গীতি কাব্য ; পালামৌ ; সৌন্দর্য্য-তত্ত্ব ; পোষ্টমাষ্টার ; শ্রীকান্ত ; "সবুজপত্রের" মুখপত্র ; শরতচন্দ্র ; আমাদের ভাষাসমস্যা।

Intermediate Bengali Poetical Selections. (Published by the Dacca Library.) The following pieces:—

বীরবাহুর মৃত্যু-সংবাদে রাবণ ; দধীচির তনুত্যাগ ; নিশান্ত-সঙ্গীত ; চন্দ্রাপীড়ের জাগরণ ; অভিসার ; বর্ষশেষ ; শাজাহান ; অশোকতরু ; অদ্ভুত রোদন ; প্রার্থনা ; পল্লী-শ্রী ; দরিদ্রতা ; মর্ম্মর-স্বপ্ন ; সরোবরে সন্ধ্যা ; আবদ্ধা ; চম্পা ; লোহার বাধা ; লুকোচুরি ; বঙ্গলক্ষ্মী ; দীপশিখা ; সিন্ধু ; কবর।

Books recommended—

J. C. Ghosh. Adhunik Bangla Bhasar Byakaran.
Rajsekhar Basu. Chalantika.
Md. Shahidullah. Bangla Byakaran.

Prose Literature (showing standard)—

J. Basu. Michael Madhusudaner Jiban Charit.
Kaliprasanna Ghosh. Prabhat Chinta.
Rabindranath Tagore. Bidyasagar.
Yakub Chaudhury. Santidhara.
Rabindranath Tagore. Adhunik Sahitya.
Mir Musharraf Husain. Bishad Sindhu.
Barkatullah. Parashya Prativa.

(b) Urdu.

Calcutta University Selections for the Intermediate Examinations (1933 Edition). The following pages only:—

Prose.

Pages 1-21, 22-44, 76-106, 124-154.

Poetry.

Pages 249-251, 252-264, 338-357, 373-392, 409-433.

(c) Assamese.

Prose.

Harakanta Baruah. Assam Buranjee (edited by Professor Suryyakumar Bhuyan, published by the Assam Government).
Kamaleswar Chaliha. Biswarashik L. N. Bejborua.

Poetry.

Kabita-Kunja. Compiled by Lakhaswar Sarma.
Bhim Charit. Ram Saraswati. (Edited by Premoderam Bhattacharyya.)

Book recommended—

Satyanath Burah. Bahal Vyakaran.

(d) Alternative Paper in English.

Milton. Paradise Lost, Book I.
Dickens. Nicholas Nickleby.

3. Arabic.

Poetry.

Busiri. Qasidat-ul-Burdah.
Farazdaq. Qasida on Imam Zainul-Abedin.
Diwan-i-Hasan. The following selections only:—

Qafiatul Alif, 32 lines, beginning with عفت ذات الاصابع فالجواء

Qafiatul Alif, 9 lines, beginning with اقفر عليه للذنوة خالم

Qafiatul Dal, 6 lines, beginning with ر الله رائى لا نفارق ماجداً

Qafiatul Dal, 18 lines, beginning with ما بال عينك لا تنام

Prose.

Badiuzzamanul Hamdani (first 10 maqamats).

Rhetoric.

No text-books are prescribed. The subject is to be studied in accordance with the syllabus. The following books are recommended for guidance:—
Louis. Ilmul Adab, Part I.
Mukhtasrul Maani.

4. Fiqh and Usul.

Fiqh.

No text-books are prescribed. The subject is to be studied in accordance with the syllabus. The following books are recommended for guidance:—
Ibrahim Halabi, Multaqal Abhur.
Obaidullah. Sharh-i-Vaqaya.
Muhammad Musa. Almujtaba Fi Sharh-i-Multaqa.

Usul.

No text-books are prescribed. The subject is to be studied in accordance with the syllabus. The following books are recommended for guidance:—
Muhammad Ishaq. Sahlul Usul.
Sultan Misri. Khulasatul Usul. Nural Anwar.

5. Quran and Hadis.

Quran.

Al-Quran-ul-Karim—

يعنى اسرائيل ..... و استعينوا بالصبر و الصلوة - الربع الاول من الجزء - الم - حجرت - جمعه - منافقون - سورة يس - نصف من الجزء عم - من سورة البروج *

Hadis.

The subject is to be studied in accordance with the syllabus. The following books are prescribed:—
Shaikh Waliuddin. Mishkatul Masabih.
Shaikh Abdul Haq Muhaddis. Introduction to Mishkat (Moqaddima).

6. Kalam and Arabic Logic.

Kalam.

No text-books are prescribed. The subject is to be studied in accordance with the syllabus. The following book is recommended:—
Shaikh Ahmad Zayyati. Al Haidayatu Ilas Siratil Mustaqim.

Arabic Logic.

No text-book is prescribed. The subject is to be studied in accordance with the syllabus. The following books are recommended for guidance:—
Molla Najmuddin Katibi. Shamsiah.
Abdullah Yasdi. Sharh-ut-Tahsib.
Muhammad Musa. Taisirul Mantiq.

7. Islamic History.

Paper I.

Amir Ali. A Short History of the Saracens (from the Rise of Islam to the Fall of Baghdad).

Paper II.

A. J. Toynbee and K. P. Kirkwood. Turkey. [The modern world series, published by Earnest Benn, Ltd. (London).]
T. L. Jarman. Turkey. [Published by Arrowsmith, 1935.]
The students are not required to possess a detailed knowledge of the diplomatic relations of Turkey.

8. History.

Myers. A Short History of the Ancient Times (Ginn & Co., Ltd., London.)
Myers. A Short History of Mediæval and Modern Times (Ginn & Co., Ltd., London.)
Recommended book—
Webster. A History of the World.

9. English Literature.

Shakespeare. The Merchant of Venice.
J. C. Smith. A Book of Verse for Boys and Girls, Part III. (Oxford University Press.) The following selections:—
W. Wordsworth. To a Skylark.
P. B. Shelley. To a Skylark.
W. B. Yeats. The Lake Isle of Innisfree.
Lord Byron. The Isles of Greece.
R. Nichols. At the Wars.
L. Binyon. For the Fallen.
W. Whitman. Oh Captain! My Captain!
S. T. Coleridge. The Rime of the Ancient Mariner.
J. Keats. La Belle Dame Sans Merci.
Lord Tennyson. Morte d' Arthur.
W. de La Mare. The Listeners.
R. Browning. Prospice.
C. G. Rossetti. Uphill.
A. Meynell. Christ in the Universe.
F. Thompson. "In no Strange Land."

Dickinson and Sarma. English Prose Selections. (Macmillan.) The following selections:—
E. V. Lucas. A Friend of the Town.
Lord Morley. William Ewart Gladstone.
T. H. Huxley. A Liberal Education.
John Ruskin. Of King's Treasuries.
Mrs. Gaskell. Cranford Society.
William Hazlitt. The Conduct of Life.
A. G. Gardiner. A Fellow-Traveller.
Sir Richard Gregory. The Conquest of Disease.
J. B. Priestley. On Man's Extravagance.
Sir Walter Scott. Kenilworth. (Macmillan's Abridged Edition.)

10. Elements of Civics and Economics.

No text-books are prescribed. The subject is to be studied in accordance with the syllabus. The following books are recommended for guidance:—
R. P. Patwardhan. Elements of Civics. (Oxford University Press.)
Beniprosad. The A.B.C. of Civics. (The India Press, Allahabad.)
J. A. R. Marriott. How we are Governed. Chapters 2 and 3. (Oxford University Press.)
G. N. Joshi. Indian Administration (Macmillan), 1938.
P. C. Ghosh. Elementary Economics, Parts I and II (Longmans).
Penson. The Economics of Every Day Life, Parts I and II. (Cambridge University Press.)
P. N. Banerjee. An Introduction to the Study of the Indian Economics (revised edition) (Macmillan).
Jather and Beri. Introduction to Economics, Part II, Elements of Indian Economics. (Oxford University Press.)

A. Samad, Secretary.

BOARD OF APPRENTICESHIP TRAINING.

Calcutta, the 11th February 1944.

Results of Annual Examinations of Technical Schools, December 1943.

A—Calcutta Technical School.
B—Kanchrapara Technical School.
C—Kharagpur Technical School.
D—Saidpur Technical School.

Order of merit.	Names of candidates.	School appeared from.
	Practical Mathematics (Elementary).	
	Pass with Distinction.	
1	Manindra Nath Roy	B
	K. K. Das Gupta	A
3	Orison James Gomez	C
	First Class Pass.	
4	Suniti Kumar Banerjee	C
5	Nikhil Kumar Barat	A
6	Sunity Kumar Banerjee	A
	Second Class Pass.	
7	Victor Ernest Campbell	B
	Albert Keith Loader	C
	Kamala Prosad Mitra	C
10	Deva Prasad Bhattacharya	C
	Santosh Chandra Banerjee	D
12	Sudhindra Narayan Saha	B
	Padma Lochan Basu	C
	Sukumar Ghose	A
15	R. H. Weir	A
16	Jyotirmoy Roy	D
17	Birendra Kumar Roy	A
	Douglas F. MacMarquis	A
	Suresh Chandra Gupta	A
	S. E. Nahoum	A
	J. M. Rohatgi	A
22	Arabinda Kumar Jana	C
	V. Rama Rao Gupta	C
24	Anil Kumar Ganguly	A
	Budha Deb Bagchi	A
	Praphulla Kumar Halder	A
	Subhas Ch. Basu	A
28	Prafulla Kumar Mukherjee	A
29	Gordon Richard Payne	C
	Frederick Rodrigues	C
	Atul Chandra Paul	A
32	Reginald Arthur Simpson	A
	Ajoy Kumar Sen Gupta	A
	K. N. Sharma	A
35	William Edward Manuel	C
	Stewart Maurice Brendish	C
	Raymond Abraham	A
	Ram Lal Basu Ray	A
39	Sudhir Kumar Biswas	A
	Kola Subbiah Chetty	A
	Practical Mathematics (Advanced).	
	First Class Pass.	
1	Moni Mohan Mukherjee	B
2	Snehamoy Roy Choudhury	B
	Bhola Nath Basu	A
4	Maqsud Ali	A
5	Kazi Abdul Jalil	B
	Mohan Lal Mukherjee	B
7	Atulya Charan Sanyal	B
8	Kamal Krishna Ghosh	B
9	Mir Mumtazuddin	B
10	K. K. Kapur	A
11	Madon M. Konar	A
	Second Class Pass.	
12	Kanai Lal Chatterjee	B
13	Priya Brata Bagchi	B
	Biswanath Ganguly	A
15	Hirendra Nath Putatunda	A
	Plane and Solid Geometry.	
	Pass with Distinction.	
1	Nikhil Kumar Barat	A
	First Class Pass.	
2	Sudhindra Narayan Saha	B
3	Manindra Nath Roy	B
4	Sacindra Kumar Bose	A
5	Kieth Leslie Stevens	A
6	Massis John Martin	A
7	Leslie George Buckle	B
8	V. J. Solomon	A
	Rabindra Kumar Chakraverty	B
10	L. C. Desbruslais	A
	Douglas F. MacMarquis	A
	Second Class Pass.	
12	Tarunendu Gupta	D
13	Sadananda Ganguly	A
14	Prafulla Kumar Banerjee	A
15	K. K. Das Gupta	A
16	Biswa Nath Bonerjee	A
	Biswa Nath Das	A
	J. S. Hanspaul	A
19	Sib Prosad Chakraverty	A
	Girija Nath Banerjee	A
21	Denzil Rowland	A
22	N. C. Green	A
23	Mrityunjoy Mukherjee	A
	Charles Edward Rix	A
	Subimal Basu	A
	Victor Ernest Campbell	B
27	Sk. Nurul Hasan	A
28	Andrew Lake	A
29	Gogan Chand De	A
	Brojendra Kishore Das Sharma	A
	Anil K. Ghoshal	A
	Dulindra Nath Pain	A
	Denzil Tennent	B
34	Modan M. Konar	A
	G. R. Creais	A
36	Sudhangsu Ranjan Ghosh	A
	Susanta Ch. De	A
38	Jogesh Ch. Kar	A
	Electrical Engineering.	
	Pass with Distinction.	
1	Shakti Nath Das	A
2	Ramesh Chandra Chowla	A
3	Mrinal Kanti Sen	A
4	P. S. Ananta Narayan	A
5	Jaya Pal S. Nirvan	A
	First Class Pass.	
6	Maqsud Ali	A
7	H. K. Buchia	C
8	K. K. Kapur	A
9	Sunil Kumar Dey	A
	Second Class Pass	
10	Priya Brata Gupta	A
	Heat Engines (Advanced).	
	First Class Pass.	
1	Moni Mohan Mukherjee	B
	Second Class Pass.	
2	Snehamoy Roy Choudhury	B
3	Mohammad Aqil	A
	Ganesh Chandra Mitra	A
5	Bhola Nath Basu	A
	Atulya Charan Sanyal	B
7	K. S. Oberoi	A
	H. K. Buchia	C
9	P. S. Ananta Narayan	A
10	Gobinda Prosad Mallick	A
	Machine Drawing (Advanced).	
	First Class Pass.	
1	Asok Kumar Das	A
	Second Class Pass	
2	Baladeb Bhattacharjee	A
3	Harold Ralph Howard	A
4	Ajit Kumar Samui	A
	J. L. A. D'Eca	A
6	Sree Kanta Das	A
7	Chittaranjan Ghose	B
	Heat Engines (Elementary).	
	Pass with Distinction.	
1	F. T. Blackford	A
	First Class Pass.	
2	Jamini Bhusan Banerjee	A
3	Baladeb Bhattacharjee	A
4	Mohan Lal Mukherjee	B
5	Mrinal Kanti Sen	A
	Romesh Chandra Chowla	A
	First Class Pass.	
7	K. K. Kapur	A
8	Nirmal Kumar Bose	C
9	Manindra Nath Roy	B
10	Ram Lal Basu Roy	A
11	Shakti Nath Das	A
12	G. Vishwanath	A
	Second Class Pass.	
13	Mani Mohan Sinha	A
	Jitendra Nath Sen Gupta	B
15	Sourindra Nath Choudhury	A
16	Terence Rhoderick	B
17	B. C. Geilaskey	A
18	George Rosario	B
19	Dwipendra Nath Guha	A
	Anthony D'Silva	B
	Waris Ali Khan	C
22	Asis Kumar Majumder	A
	Sulalit Ranjan Sen	A

Order of merit.	Names of candidates.	School appeared from.
	Second Class Pass.	
24	Sib Prosad Chakravorty	A
	Hirendra Nath Putatunda	A
	Satya Rajan Ghosh	C
27	Md. Anis Azzaman	B
	Paramesh Chandra Chakravorty	B
	C. S. Sunder Rajan	C
30	Benoy Krishna Mukherjee	A
31	K. K. Das Gupta	A
32	Syed Manzoor Ahmad	B
	Satindra Nath Das Gupta	B
34	Madon Mohan Konar	A
	Ashit Mazumder	A

Machine Drawing and Sketching.

Pass with Distinction.

1	K. S. Oberoi	A
2	A. B. J. Khan Mojahody	B
	Gurdial Singh Nagi	C
4	P. S. Ananta Narayan	A
5	Asok Kumar Das	A

First Class Pass.

6	Harold Ralph Howard	A
7	Kamal Krishna Ghosh	B
8	Reginald Arthur Simpson	A
9	Moni Mohan Mukherjee	B
10	N. L. Narasinham	A
11	A. S. King	A
12	Hirendra Nath Putatunda	A
	Ajit Kumar Samui	A
	G. Vishwanath	A
15	Kazi Abdul Jalil	B
16	Atulya Charan Sanyal	B

Second Class Pass.

17	J. L. A. D'Eca	A
18	Bankim Chandra Halder	A
	Kanai Lal Chatterjee	B
20	Maqsud Ali	A
21	Birendra Kumar Roy	A
	Tej Bahadur Kichlu	A
23	Priya Brata Bagchi	B
	Mahmood Ahmed	B
25	Samir Mazumder	A
	Hrishikesh Guin	A
27	Kanti Chandra Banerjee	A
	Shakti Nath Das	A
29	Pran Kumar Chatterjee	A
30	Ashit Mazumder	A
	A. P. Edwards	A
	Snehamoy Roy Choudhury	B
33	Mohan Lal Mukherjee	B
34	Mohammad Aqil	A
	Sunil Ch. Dutt	A
36	Mir Mumtazuddin	B
	Terence Rhodorick	B
38	Mani Mohan Sinha	A
	Sital Prosad Dutta	A
	Philip Rozario	A
41	Amarendra Nath Ghosh	A
	Sebakananda Ray	A
	Bijoy Krishna Banerjee	A
44	K. K. Kapur	A
45	F. T. Blackford	A
	George Rosario	B
47	Bholanath Das	A
48	Anil Kumar Bhattacharjee	A
	J. M. Rohatgi	A
	Abdul Aziz Khan	B

Magnetism and Electricity.

Pass with Distinction.

1	Anthony D'Silva	B
2	Sambhu Nath Dutta	A

First Class Pass.

3	Manindra Nath Roy	B
4	Gurdial Singh Nagi	C
5	Jitendra Nath Sen Gupta	B
6	Paresh Nath Chowranghi	A
	Syed Manzoor Ahmad	B
	Md. Anis Azzaman	B
9	Snehamoy Roy Choudhury	B
10	Purnendu K. Banerjee	A
11	Nikhil Kumar Barat	A
	Anil Kumar Gupta	A
13	Terence Rhoderick	B
14	C. L. Robertson	C
15	Satindra Nath Das Gupta	B
	Abul M. Md. Khan	B
17	Pran Kumar Chatterjee	A
18	Ram Lal Basu Roy	A
	K. K. Das Gupta	A

Order of merit.	Names of candidates.	School appeared from.
	Second Class Pass.	
20	Tej Bahadur Kichlu	A
	Kanti Chandra Banerjee	A
22	Douglas F. MacMarquis	A
	Anil Kumar Ghosh	A
	Asim Kumar Bose	A
25	Brojendra Kishore Das Sarma	A
26	Kanai Lal Adak	A
27	Shafi Uddin Ahamad	A
	Sunity Kumar Banerjee	A
	L. Brown	A
30	Jamini Kanta Das	A
	Manindra Nath Mozoomder	A
	G. Vishwanath	A
33	V. J. M. Solomon	A
34	Baladeb Bhattacharjee	A
35	Jitendra Kumar Mukherjee	A
36	Sib Prosad Chakravorty	A
	Ajit Kumar Samui	A
38	Samir Mazumder	A
39	Brojendra Lal Mitra	A
	Bijoy Krishna Banerjee	A
	Jyotirmoy Roy	D
42	Santosh Kumar Dutt	A
	Paramesh Ch. Chakravarty	A

Applied Mechanics.

Pass with Distinction.

1	Manindra Nath Roy	B
2	Rabindra Kumar Chakravorty	B
3	K. K. Kapur	A
4	Balasubramanian	C
5	N. L. Narasimham	A

First Class Pass.

6	Raj Inder Sain Madan	A
	Anil Kumar Bhattacharjee	A
8	Anthony D'Silva	B
9	Kola Subbiah Chetty	A
	Bhim Sain Mukherjee	A
11	Ram Saran Sachdeva	A
	Leslie George Buckle	B
13	Apurba Mukherjee	A
	Sudhindra Narayan Saha	B
15	Sulalit Ranjan Sen	A
	Peter Fisher Grout	B
17	Bankim Chandra Halder	A
18	Rabindra Nath Mukherjee	C
19	Durga Pada Choudhury	A
	Arthur Richard Ryan	C
21	Sib Prosad Chakravarty	A
	M. Desbruislais	A
23	Satindra Nath Das Gupta	B

Second Class Pass.

24	Joseph Sims	C
25	Ashit Mozumder	A
	K. K. Das Gupta	A
27	Frederick Rodrigues	C
28	Kanti Chandra Banerjee	A
	L. Brown	A
	Abul M. Md. Khan	B
31	Naresh Chandra Gupta	C
32	Sachindra Kumar Bose	A
	Massis John Martin	A
	Asim Kumar Bose	A
35	Biswanath Ganguly	A
	A. P. Edwards	A
	A. S. King	A
38	Amalendu Ganguly	A
39	Ivan H. James	C
40	Raymond Abraham	A
	Kamal Prosad Chanda	A
	Shib Nath Paul	A
43	Shiba Kinkar Mukherjee	A
	Brojendra Kishore Das Sharma	A
	N. R. S. Wood	A
	Nagendra Nath Karmakar	A
	F. T. Blackford	A
	Balaram Paul	A
	Peter Robin Halliday	B
	Har Charan Singh	C

Strength and properties of Materials.

First Class Pass.

1	P. S. Ananta Narayan	A
	C. S. Sunder Rajan	C
3	Kamal Krishna Ghosh	B
4	Moni Mohan Mukherjee	B
5	Ramesh Chandra Chowla	A

Order of merit.	Names of candidates.	School appeared from.
	Second Class Pass.	
6	Satya Ranjan Ghosh	C
7	Kanai Lal Chatterjee	B
	B. O. P. Bulley	C
9	Mir Mumtaz Uddin	B
10	Asis Kumar Majumder	A
	Abdul Aziz Khan	B
12	A. B. J. Khan Mojahedy	B
13	Atulya Charan Sanyal	B
14	Sunil Kumar Dey	A
	Snehamoy Roy Choudhury	B
	K. D. Coombes	C
17	Priya Brata Bagchi	B
18	Chitta Ranjan Ghosh	B
	S. P. Rao Patnaik	C
20	Nirmal Kumar Bose	C
	K. P. Saksena	C
22	Kazi Abdul Jalil	B
	Md. Akhtaruzzaman	C

E. J. HOGBEN, Secretary,
Board of Apprenticeship Training.

Bengal Engineering College.

P. O. Botanic Garden, Howrah, the 11th February 1944.

The following candidates have passed the Bengal Local Bodies' Accountants' Examination, held by the Principal, Bengal Engineering College, in January 1944, under the sanction of letter No. 45CL.S.-G., dated the 11th November 1942, from the Government of Bengal, Department of Public Health and Local Self-Government:—

Order of merit, name and Address.

1 Babu Promode Ranjan Sen, B.A., post office Naogaon, district Rajshahi.

2 Babu Saila Mohon Mullick, B.Com. (Cal.), 8/1A, South Chakrabare Road, post office Bhowanipore, Calcutta..

2 Babu Kumar Chandra Chatterjee, B.A. (Dist.) village and post office Narayanpur, district 24-Parganas.

C. V. MILLER, Principal.

University of Dacca.

NOTIFICATION No. 3710/Ex.

Dated the 7th February 1944.

Re: *Revised date for submission of Examination Entry Forms, and payment of fees by candidates for the B.A., B.Sc. and B. Com. Examinations of 1944.*

In modification of this office notification No. 3082/Ex., dated the 25th November 1943, the following revised dates are fixed for submission of Examination Entry Forms, and payment of fees by candidates for the B.A., B.Sc. (Pass, Subsidiary and Honours) and B. Com. Examinations of 1944:—

(*a*) Latest date for submission of Examination Entry Forms by the candidates to the Provosts of halls *without fine*—25th March 1944.

(*b*) Latest date for submission of Examination Entry Forms after the due date, viz., 25th March 1944, to the Provosts of halls *with a delay fine* of annas 8 per diem—3rd April 1944.

(*c*) Dates for payment of examination fees:—

Time 11-30 a.m. to 2 p.m.

Dacca, Jagannath, Salimullah Muslim and Fazlul Huq Muslim Halls.

Women students— B. A. and B. Sc. (Honours, Subsidiary and Pass).	Attached and Resident	(i) Scholarship, stipend-holders and others.		19th April 1944.
(1) B. Com. and (2) B. A. candidates taking Commerce as subject for Pass and Subsidiary Examination.	Ditto	(ii) Ditto		20th and 21st April 1944.
B. A. (Honours)	Ditto	(iii) Hall stipend-holders		24th and 25th April 1944.
		(iv) Others		25th and 26th April 1944.
B. Sc. (Honours, Subsidiary and Pass)	Ditto	(v) Hall stipend holders		27th and 28th April 1944.
		(vi) Others		28th and 29th April 1944.
B. A. (Subsidiary)	Ditto	(vii) Hall stipend-holders and others.		1st and 2nd May 1944.
B. A. (Pass)	Attached	(viii) Hall stipend-holders		3rd and 4th May 1944.
B. A. (Pass)	Resident	(ix) Hall stipend-holders		4th and 5th May 1944.
B. A. (Pass)	Attached	(x) Others		5th and 6th May 1944.
B. A. (Pass)	Resident	(xi) Others		8th and 9th May 1944.

N.B.—No collections other than those from the women students of the University will be made on the 19th April 1944.

Candidates who do not pay the examination fees on the due date may pay them by the 11th May 1944, on payment of a delay fine of 8 annas per day after which the examination fees will not be accepted.

Irregular students who have not already paid the prescribed retention fee for the privilege of appearing at the examination are to pay the amount of Rs. 10 as fee without which the examination fee shall not be accepted.

Candidates are required to pay the examination fees and other dues into the Accounts office of the University. If the fees are sent by postal or telegraphic money order full details of the candidates must be given and the correct amount sent; otherwise the money order will be refused. Fees sent in any other way, *e.g.*, by registered or insured post will not be accepted.

N. AHMAD, Registrar.

Registered No. C207

The Calcutta Gazette

THURSDAY, FEBRUARY 17, 1944

PART II—Advertisements, Notices

Advertisements, Notices, etc., intended for insertion in this part of the Gazette must be sent to Press before 12 noon on Saturday, and all costs deposited and proofs returned by 4 p.m. on Monday. Manuscripts and postal remittances must be addressed to Superintendent, Government Printing (Publication Branch), Bengal Government Press, Alipore.

For the convenience of advertisers located in Calcutta, arrangements have been made to accept advertisements and prepayment of charges at Sales Office, Ground Floor, Writers' Buildings, Calcutta. The latest time for receipt of advertisements for current week's Gazette has been extended till 4 p.m. on Mondays.

Land Sale Notices

Notification A.

NOTICE is hereby given, under sections 6 and 13, Act XI of 1859, that the undermentioned estates and shares of estates in the district of Chittagong, will be put up for sale at the office of the Collector of that district on the 14th March 1944 at 12 noon for arrears of revenue (and other demands which by law are realisable as arrears of land revenue).

When in columns 5, 7 and 9 of the following statement it is stated that only a share is to be sold, it is to be understood, that a separate account is kept for that share :—

Tauzi No.	Name of mahal and pargana.	Sadar jama of whole estate.	Whether the whole estate is to be sold.	If only a share is to be sold, specification of such share or shares.	Names of proprietors of property to be sold.	If only a share is to be sold, the sadar jama of such share.	If the whole estate is to be sold, the arrears due from it.	If only a share is to be sold, the arrears due from it.
1	2	3	4	5	6	7	8	9
		Rs. a. p.				Rs. a. p.	Rs. a. p.	Rs. a. p.
53	Thana Patiya, taraf Anandi Chand.	691 11 0	Whole	....	Keshab Ch. Bhattacherjee.	..	313 15 10	..
61	Thanas Hatiszari, Raozan, Town, Satkania, Patiya and Fatickcheri, taraf Asad Mosad Khan.	5,051 10 0	Do.	....	Panchkari Chowdhury.	..	7,633 2 4	..
519	Thana Mirswari, taraf Bijoynarain.	566 0 1	Do.	....	Abinash Ch. Chowdhuri.	..	56 7 3	..
669	Thanas Hathazari, Patiya, Satkania, taraf Chatra Narayan Kanungoe.	840 10 4	Do.	..	Kali Mohan Saha	..	472 10 4	..
834	Thana Raozan, taraf Debi Shing.	1,103 0 0	Do.	....	Bijoy Shing Hazari	..	499 10 11	..
943	Thana Raozan, taraf Fateh Singh.	2,268 5 0	Do.	....	Rai Tahendra Lal Ghose,	..	3,719 8 0	..
1100	Thanas Patiya, Satkania, Raozan, Town, Mirsarai and Hathazari, taraf Gouri Sankar.	1,232 3 2	Share	Residuary share with an interest of 11 as. 5 g. 3 c. 1 k. 6 t.	Rai Upendra Lal Ray	864 7 8	..	98 13 5
1218	Thanas Hathazari, Patiya, Raozan and Town, kismat Henry, son of Edward Markast and Bibi Bargino Buruz, bt. taraf Jahan Chandra Kanungoe.	1,447 9 0	Do.	Residuary share with an interest of 8 annas.	Surendra Lal Das ..	723 13 2	..	327 15 2
1552	Thanas Raozan O. P., Rangunia, taraf Kami Parmandiya.	1,635 3 0	Whole	....	Rai Tejendra Lal Ghose.	..	4,295 6 9	..
2432	Thanas Hatahazari, Fatickchari, Raozan, Town, Patiya and Anwara, taraf Pran Krishna, bt. taraf Jugal Kishore.	3,852 7 0	Share ..	Share No. 29 with an interest of 6 as. 18 p. 3 k.	Shyamendra Lal Ray.	1,454 9 6	..	2,996 3 1
2433	Thanas Hathazari, Fatickchari, Raozan, Patiya, Town and Anwara, taraf Pran Ballav.	944 5 5	Whole	....	Satis Chandra De ..	..	38 2 3	..
2171	Thana Fatickchari, taraf Tita Tewari.	1,495 6 9	Do.	....	Abdul Bari Chowdhuri.	..	477 7 0	..
20175	Thana Ramoo, taluk Kalloo Kamar Ali.	518 5 6	Do.	....	Hari Dhan Sukul ..	..	226 12 4	..
23910	Thana Ramoo, taluk Obdullah Sheikh, Badiajama, Makbul Ali, Dewan Bibi.	963 11 3	Share ..	Residuary share with an interest of 11 annas.	Khetra Mohon Das Podder.	662 9 2	..	393 9 2
33534	Thana Chakaria, Kaiol taluk Thanda Bibi, wife of Akbar Ali Khan, of Baramchan, bt. taluk Sharmat Khan.	1,292 12 0	Whole	....	Ditto ..	..	323 7 0	..

This notice is issued in respect of instalments of revenue due on or before the 30th Agrahayan 1350 B.S., of which the latest date of payment was 12th January 1944.

[ILLEGIBLE], *for* Additional Collector.

Chittagong, the 8th February 1944.

Notice of sale.

NOTICE is hereby given, under sections 6 and 13 of Act XI of 1859, that the undermentioned estates and shares of estates in the district of 24-Parganas will be put up for sale at the office of the Collector of that district on the 24th March 1944 at 12 noon for arrears of revenue and other demands which by law are realizable as arrears of land revenue.

When in columns 5, 7 and 9 of the following statement it is stated that only a share is to be sold, it is to be understood that a separate account is kept for that share and all other shares besides that specified will be excluded from the sale :—

Tauzi No.	Name of mahal and pargana	Sadar jama of the whole estate.	Whether the whole estate is to be sold.	If only a share is to be sold, specification of such share or shares.	Names of the proprietors of properties to be sold.	If only a share is to be sold, the sadar jama of such share.	If the whole estate is to be sold, the arrears due from it.	If only a share is to be sold, the arrears due from it
1	2	3	4	5	6	7	8	9
		Rs. a. p.				Rs. a. p.	Rs. a. p.	Rs. a. p.
1 R.S.	Mahal Chetla, pargana Magura.	..	No ..	See below— ..	Sm. Kanaklata Dasi and others.	1,066 8 9	..	366 15 9½

Col. 5—(1) 1a. 6gds. 2k. 2kt. share in mauzas Chak Rajumolla and others; (2) 9as. 13gds. 1k. 18til share in mauzas Uttar Kazirhat and others. (3); 4as. 13gds. 1k. 15 til share in mauzas Bon-Hooghly and others; (4) 5as. 6gds. 2k. 2kt. share in mauzas Parbatipur and others and in mauza Bishnupur and another; (5) 3as. 19gds.1k. 6til share in mauzas Gazipur and others; (6) 3as. 14gds. 1k. 1kt. 15 til share in mauza Taraf Chetla. (7) 8as. 6gds. 3k. 1kt. share in mauzas Satgachia and another and (8) 4as. 13gds. 1k. 15til share in Purba Barisha.

1/12	Mahal Chetla, pargana Magura.	.. ..	No ..	See below— ..	Ram Gopal Das Naskar ..	1,067 13 7	..	366 15 9

Col. 5.—1a. 6gds. 2k. 2kt. share in mauzas Chakrajumolla and others; 3as. 18gds. 1k. 18 til share in mauzas Uttar Kazirhat and others ; 4as. 13gds. 1k. 15 til share in mauzas Sreipur and others; 5as. 6gds. 2k. 2kt. share in mauzas Purbatipur and others and mauzas Bishnupur and others; 3as. 19gds. 1k. 8 til share in mauzas Hatiaghar and others; 3as. 14gds.1k. 1kt. 18 til share in mauza Taraf Chetla; 3as. 6gds. 3k. 1kt. share in mauzas Satgachia and others and 4as. 13gds. 2k. 15til share in mauzas Purba Barisha and others.

47/1	Mahal Raipur, pargana Magura.	..	No ..	16 annas share in mauzas Gangadhar Chak and others.	Khagendra Nath Chakravarty and others.	1,642 9 2	..	430 1 0
64/1	Mahal Bansdrone, pargana Magura.	..	No ..	5as. 6gds. 2k. 2kt. share in mauzas Ratanpur and others and mauzas Sanpukuria and others and 1a. 13gds. 1k. 1kt. share in mauzas Andharmanik and others.	Rani Amiya Bala Sinha and another.	791 6 2	..	217 9 11
66/8	Mahal Mohadebnagar, pargana Balia.	..	No ..	11annas share in mauza Gobindapur ; 2as. 10gds. share in mauza Mahadebnagar, 7 annas. share in mauza Mohadebpur and 10 annas share in mauza Memanpur.	Upendra Nath Chatterjee and another.	799 6 11	..	280 2 6
70	Mahal Chanhati, pargana Magura.	1,473 9 6	Yes ..	....	Radha Kisen Khetry ..	..	502 6 5	..
106	Mahal Bagdaha, pargana Magura.	998 1 10½	Yes ..	....	Sm. Rajabala Debi and others.	..	214 8 3	..
115R.S.	Mahal Mohanpur, pargana Magura.	..	No ..	9as. 6gds. 2k. 2kt. share	Benoy Krishna Ghosh and others.	1,042 3 11	..	38 3 7
145/1	Mahal Madrasa Bon-Hooghly, pargana Calcutta.	..	No ..	12 annas share ..	Anadi Nath Das ..	3,895 5 5	..	766 14 9
147/3	Mahal Benota, pargana Calcutta.	..	No ..	8 annas share in mauzas Goalapota and others, police-station Sonerpore and others.	Ratipati Roy Choudhury and others.	904 6 11	..	316 2 7
155	Mahal Taluk Raja Shib Krishna Deb Bahadur and others, pargana Muragacha.	44,850 3 0	Yes ..	....	Maharaj Kumar Dharendra Krishna Deb Bahadur and others.	..	53,689 14 4½	..
178	Mahal Tarapukuria, pargana Calcutta.	1,536 0 0	Yes ..	....	Nripendra Nath Sen ..	..	529 6 0	..
181	Mahal Nimta, pargana Calcutta.	1,094 14 0	Yes ..	....	Raj Kumari Debi ..	..	320 15 0	..
314	Mahal Harinarayanpur, pargana Muragacha.	12,155 0 0	Yes ..	....	Provash Chandra Mondal and others.	..	2,344 4 10½	..
345	Mahal Bhat-Sala, pargana Balia.	1,101 9 0	Yes ..	....	Jayat Sen Ghosh and another.	..	422 5 8	..
351	Mahal Parul, pargana Balia.	8,626 8 6	Yes ..	....	Sourendra Nath Roy ..	..	2,496 0 6	..
352R.S.	Mahal Nayahazari, pargana Balia.	..	No ..	8as. 11gds. 1kt. 6 til share	Sailendra Nath Das and another.	1,189 6 0	..	414 13 6
353/1	Mahal Nandanpur, pargana Balia.	..	No ..	8 annas share ..	Kumudkrishna Mondal and others.	1,624 13 8	..	673 13 11
395/2	Mahal Huda Rashkhali, pargana Azimabad.	..	No ..	8gds. 2k. 4 til share in mauzas Ramkrishnapur, Gangarampur, etc.	Panchanan Mondal and others.	514 13 5	..	220 15 8
395/3	Ditto ..	..	No ..	2as. 5gds. share in mauzas Ramkrishnapur, Gangarampur, etc.	Bejoy Krishna Mondal and others.	2,720 15 10	..	1,199 13 3
398/6	Mahal Mayapur, pargana Balia.	..	No ..	1a. 13gds. 1k. 1kt. share	Ramaprosad Pandey ..	867 6 2	..	231 1 1½
395/5	Mahal Madhabpur, pargana Azimabad.	..	No ..	1anna share of the entire estate.	Rohini Kumar Roy ..	1,818 11 3	..	533 9 4
428	Mahal Lakshipur, pargana Hatiaghar	6,012 5 6	Yes ..	....	Naresh Chandra Bose ..	..	2,487 10 3	..
613R.S.	Mahal Kathulia, pargana Balia.	..	No ..	12as. 16gds. 1kt. 7til share in mauzas Haiderpur, etc., 12as. 2gds. 3k. 7 til share in mauzas Magurkhali, etc., and 16 annas share in specific land in mauza.	Sm. Golapmohini Debi and others.	526 1 1	..	186 12 3
1193R.S.	Mahal Hallsahar, pargana Hallsahar.	..	No ..	8 annas share ..	Balai Chandra Goswami	7,023 6 1	..	2,137 15 10½
2071	Mahal Hatighata, pargana Ukhra.	620 4 8	Yes ..	....	Sm. Sarala Bala Debi as guardian of her minor sons Panchu Gopal Mukherjee and others.	..	127 0 0	..
2157	Mahal Khanda Sarkara, pargana Ukhra.	638 11 0	Yes ..	....	Ditto	..	136 0 0	..
2455	Mahal Hallsahar, pargana Hallsahar.	987 5 0	Yes ..	....	Behari Lal Mukherjee and others.	..	201 1 11	..
1404	Mahal Lot No. 98 Sunderban Abadkari, pargana Sunderban.	5,382 0 0	Yes ..	....	Dhirendra Nath Roychoudhury and others.	..	224 1 1	..
1457R.S.	Mahal Lot No. 80, pargana Sunderban.	..	No ..	4 as. 10 gds. share ..	Sm. Santosh Mohini Dasi, wife of late Satish Ch. Sarkar.	1,656 10 6	..	210 15 9

Serial No.	Name of mahal and pargana.	Sadar jama of the whole estate.	Whether the whole estate is to be sold.	If only a share is to be sold, specification of such share or shares.	Names of the proprietors of properties to be sold.	If only a share is to be sold, the sadar jama of such share.	If the whole estate is to be sold, the arrears due from it.	If only a share is to be sold, the arrears due from it.
1	2	3	4	5	6	7	8	9
		Rs. a. p.				Rs. a. p.	Rs. a. p.	Rs. a. p.
2752	Mahal Lot No. 110 (North portion), pargana Sunderban.	3,110 0 0	Yes ..	..	Sm. Rajubala Dasi as mother guardian of her minors Uma Sankar Das and others.	..	1,555 8 0	..
2825R.S.	Mahal Lot No. 111, 2nd portion, pargana Sunderban.	..	No ..	1a. 18gds. 3k. share ..	Khitindra Kumar Mitra	566 3 9	..	566 3 7
2828	Mahal Lot No. 111, 3rd portion, pargana Sunderban.	4,107 0 0	Yes ..	..	Jnanendra Nath Bera and others.	..	21 7 1	..
2829	Mahal Lot No. 111, 4th portion, pargana Sunderban.	3,773 0 0	Yes .	..	Madan Mohan Chatterjee and others.	..	3,773 0 0	..
2880R.S.	Mahal Lot No. 111, 5th portion, pargana Sunderban.	..	No ..	4 annas share .	Panchu Gopal Singha and others.	803 5 5	..	803 5 5
2830/2	Mahal Lot No. 111, 5th portion, pargana Sunderban.	..	No ..	6 annas share ..	Sm. Satyakumari Dasi, wife of Sreenath Singha.	1,205 0 2	..	1,205 0 2
2841	Mahal Lot No. 16, 4th portion, pargana Sunderban.	3,055 0 0	Yes .	..	Sreedhar Chandra Roy Safui, executor to the estate of late Chandra Nath Roy Safui.	..	191 0 0	..
2842R.S.	Mahal Lot No. 15, 1st portion, pargana Sunderban.	..	No ..	5as. 6gds. 2k. 2kt. share	Sm. Kanaklata Dasi for self and as guardian of minor sons Mohini Mohan Das Naskar and others.	838 0 0	..	104 10 8
2843R.S.	Mahal Lot No. 16, 3rd portion, pargana Sunderban.	..	No ..	2as. 13gds. 1k. 1kt. share	Sudhan Kumar Bose ..	573 0 0	..	324 0 0
2852	Mahal Lot No. 111, 9th portion, pargana Sunderban.	2,928 0 0	Yes ..	..	Lalit Mohan Chatterjee and others.	..	2,806 0 0	..
2857R.S.	Mahal Lot No. 114, 7th portion, pargana Sunderban.	..	No ..	4 annas share ..	Raj Rajeswar and Hrishi Raj Kumar Prodhan and others.	649 12 0	..	162 8 0
2857/1	Mahal Lot No. 114, 7th portion, pargana Sunderban.	..	No ..	4 annas share ..	Bimala Prosad Prodhan for self and as guardian.	649 12 0	..	162 8 0
2870	Mahal Plot No. "D", 2nd portion, pargana Sunderban.	2,164 0 0	Yes ..	..	Lalit Mohon Chatterjee and others.	..	1,547 0 0	..
2874R.S.	Mahal Lot No. 113, 3rd portion, pargana Sunderban.	..	No ..	12 annas share ..	Hrishikesh Jana and others.	2,526 12 0	..	315 12 0
2881R.S	Mahal "D" plot, 5th portion, pargana Sunderban.	.	No ..	5as. 10gds. share ..	Bepin Behari Prodhan and others.	1,071 2 0	..	1,204 13 7
2881/2	Mahal "D" plot, 5th portion, pargana Sunderban.	.	No ..	4 annas share ..	Prankrishna Samanta ..	770 0 0	..	97 4 0
2885R.S.	Mahal Lot No. 113, 1st portion, pargana Sunderban.	..	No ..	9as. 6gds. 2k. 2kt. share	Jajneswar Satpati Sarbabhoam and others.	1,908 1 4	..	156 8 7
2885/2	Mahal Lot No. 113, 1st portion, pargana Sunderban.	..	No ..	2as. 13gds. 1k. 1kt. share	Broja Gopal Purkait and others.	545 2 8	..	33 9 6
2886R.S.	Mahal Lot No. 115, 5th portion, pargana Sunderban.	..	No ..	8as. 2gds. 1k. 2kt. 15 fl share.	Basanta Kumar Das and others.	1,464 12 10	..	326 1 9
2887R.S.	Mahal "D" plot, 3rd portion, pargana Sunderban.	..	No ..	15as. 13gds. 1k. share of the entire estate.	Manindra Nath Bhuiya and others.	3,048 11 5	..	172 5 10
2898	Mahal "I" plot, 1st portion, pargana Sunderban.	1,798 0 0	Yes ..	..	Rai Dwarka Nath Chakravarty Bahadur and others.	..	37 8 0	..
2901R.S	Mahal "E" plot, 5th portion, pargana Sunderban.	..	No ..	8 annas share ..	Nilmoni Chatterjee ..	916 8 0	..	172 0 0
2901/1	Mahal "E" plot, 5th portion, pargana Sunderban.	.	No ..	8 annas share ..	Upendra Nath Chatterjee	916 0 0	..	172 0 0
2902R.S.	Mahal "E" plot, 7th portion, pargana Sunderban.	..	No .	8 annas share ..	Nilmoni Chatterjee ..	955 0 0	..	179 0 0
2902/1	Mahal "E" plot, 7th portion, pargana Sunderban.	..	No ..	8 annas share ..	Upendra Nath Chatterjee	955 0 0	..	179 0 0
2903R.S	Mahal "F" plot, 1st portion, pargana Sunderban	..	No ..	10as. 17gds. 2k. share ..	Baidehary Jana and others.	1,466 1 4	..	98 13 10
2913	Mahal "J" plot, 6th portion, pargana Sunderban.	1,522 0 0	Yes ..	..	Bepin Behary Prodhan and others.	..	47 8 0	..
2914	Mahal "I" plot, 8th portion, pargana Sunderban.	1,943 0 0	Yes ..	..	Dhananjoy Gain and others.	..	37 11 8	..
2916	Mahal "H" plot, 2nd portion, pargana Sunderban.	2,426 0 0	Yes ..	..	Bhupendra Kumar Bose and others.	..	151 8 8	..
2925R.S.	Mahal "E" plot, 1st portion, pargana Sunderban.	..	No ..	9as. 12gds. share .	Dwarka Nath Jana and others.	1,160 6 4	..	289 9 7
2925/1	Mahal "E" plot, 1st portion, pargana Sunderban	..	No .	6as. 8gds. share ..	Murari Mohon Jana and another.	773 0 8	..	193 6 5
2926	Mahal "E" plot, 4th portion, pargana Sunderban.	2,045 0 0	Yes ..	..	Sm. Uma Sundari Dayee and others.	..	510 15 9	..
2927	Mahal "F" plot, 2nd portion, pargana Sunderban.	1,752 0 0	Yes ..	..	Makhan Lal Das and others.	..	13 1 9	..

Tauzi No.	Name of mahal and pargana.	Sadar jama of the whole estate.	Whether the whole estate is to be sold.	If only a share is to be sold, specification of such share or shares.	Names of the proprietors of properties to be sold.	If only a share is to be sold, the sadar jama of such share.	If the whole estate is to be sold, the arrears due from it.	If only a share is to be sold, the arrears due from it.
1	2	3	4	5	6	7	8	9
		Rs. a. p.				Rs. a. p.	Rs. a. p.	Rs. a. p.
2933	Mahal Shikarpur, 2nd portion, pargana Sunderban.	7,854 0 0	Yes ..	....	Debendra Nath Sen and others.	..	8,789 15 6	..
2938	Mahal "H" plot, 4th portion, pargana Sunderban.	1,657 0 0	Yes ..	....	Jatindra Nath Chakravarty and others.	..	187 4 6	..
2939	Mahal Lot No. 123, 2nd porton, pargana Sunderban.	4,538 0 0	Yes ..	....	Sreedhar Chandra Roy and others.	..	283 8 0	..
2947	Mahal "C" plot, 2nd portion, pargana Sunderban.	1,041 0 0	Yes ..	....	Debendra Nath Sen and others.	..	325 0 0	..
2954 B.S.	Mahal "C" plot, 2nd portion, pargana Sunderban.	..	No ..	8 annas share ..	Nilmoni Chatterjee ..	1,219 8 0	..	304 8 0
2954/1	Mahal "C" plot, 2nd portion, pargana Sunderban.	..	No .	8 annas share ..	Upendra Nath Chatterjee	1,219 8 0	..	304 8 0
2956	Mahal "C" plot, 5th portion, pargana Sunderban.	3,885 0 0	Yes ..	....	Jnanendra Chandra Das and others.	..	108 11 2	..
2960	Mahal "F" plot, 4th portion, pargana Sunderban.	3,163 0 0	Yes ..	....	Jagannath Jana and others	..	18 13 2	..
2992	Mahal Lot No. 117, 4th portion, pargana Sunderban.	1,072 0 0	Yes ..	....	Sm. Benodamoyee Dassi	..	214 0 0	..
3026	Mahal 3rd portion of Chak Mon-adwip, pargana Sunderban.	5,277 0 0	Yes ..	....	Banabehary Jana and others.	..	4,288 0 0	.

These estates are being advertised for sale for the instalments of revenue which were due on or before 30th Agrahayan 1350 B.S. and of which the latest day of payment was the 12th January 1944.

Alipore, the 15th February 1944. [ILLEGIBLE], *for* Collector.

In the Court of the Sub-Judge of Nadia.

MORTGAGE EXECUTION CASE No. 137 of 1943.

Pramatha Bhusan Paul Chowdhury, decree-holder.

versus

Nrisingha Chandra Paul Chowdhury and others, judgment-debtors.

Date fixed for sale—8th April 1944 at 12 noon.

THE following property will be sold by the Nazir of this Court on 8th April 1944 at 12 noon:—

Lot I—Proprietary interest of the judgment-debtors to the extent of 2 annas 16 gandas 3 karas, 1 kranti and 14 tils of tauzi separate account No. 152/2 of the Nadia Collectorate, known as Taraff Dariapur under police-station Meherpur and Taraff Natipota under police-station Damurhuda in the district of Nadia. The annual revenue payable for the said share of the estate is Rs. 488-2-3 pies. Value of the property is Rs. 200. Claim in the sale proclamation is Rs. 617-5-9.

M. RAHMAN, Sub-Judge.

Krishnagar, the 10th February 1944.

(63—1)

Federal Public Service Commission.

APPLICATIONS invited for two posts of Junior Inspector of Mines, Indian Mines Department, in Central Service, Class I. Pay:—(a) New scale: Rs. 400—25—700; (b) Old scale: Rs. 500—30—950. Qualifications: A good general education including a Degree or Diploma in Mining, the Diploma of Associateship in Mining Engineering or a Certificate in Coal Mining of the Indian School of Mines. First Class Colliery Manager's Certificate is an essential qualification. Age limits (relaxable only in case of Government servants) not under 25 or over 35 on 13th March 1944. Particulars and application forms from Secretary, Federal Public Service Commission, Simla. Closing date 13th March 1944.

WANTED a Steward or Stewardess for the Presidency General Hospital, Calcutta, temporarily on a scale of pay of Rs. 175—20/2—275 with, free quarters and prospects of being made permanent.

J. C. DRUMMOND,
Lt.-Col., I.M.S.,
Surgeon-Superintendent,
Presidency General Hospital, Calcutta.

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1. APPLICATIONS are invited from Muslim candidates to fill the post of clerk, Mymensingh Zilla School, on a pay of Rs. 35 rising to Rs. 80. The selected candidate will be appointed on probation for two years.

2. Candidates must—

(a) be natives of Bengal or permanently domiciled in the province and be British subjects or subjects of Indian States,

(b) not be over 25 years of age, and

(c) have passed the Matriculation Examination of a recognised University or its equivalent, preferably with knowledge of typewriting and accounts works.

3. Officers already in service possessing the requisite qualifications may apply.

4. Canvassing of any description will be regarded as a disqualification.

5. Applications will be considered only if made in the prescribed form which can be obtained from the Inspector of Schools, Dacca Range, and submitted duly filled in to that officer on or before the 6th March 1944.

A. HAKIM,
Inspector of Schools, Dacca Range.

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1. APPLICATIONS are invited from Muslim candidates to fill the post of Foreman Instructor, Ahsanullah School of Engineering, Dacca, on a pay of Rs. 300 rising to Rs. 420. The selected candidates will be appointed on a temporary basis for the present with prospects of being made permanent.

2. Candidates must—

(a) be natives of Bengal or permanently domiciled in the province and be British subjects or subjects of Indian States,

(b) not be over 35 years of age, and

(c) possess Diploma in Mechanical and Electrical Engineering or B.E. degree in Mechanical or Electrical Engineering or Associateship in Mechanical Engineering with at least three years' practical experience in workshops. Upper subordinates having at least twelve years' practical experience as an Assistant Foreman in any Government workshop are also eligible to apply through proper channel.

3. Officers already in service possessing the requisite qualifications may apply.

4. Canvassing of any description will be regarded as a disqualification.

5. Applications will only be considered if made in the prescribed form which can be obtained from the office of the Director of Public Instruction, Bengal, Rajshahi, and must be submitted duly filled in to that officer on or before the 29th February 1944.

NOTICE.

IT is hereby notified for general information that under rule 97 of Part III of the Bengal Arms Act Manual, 1924, confiscated and forfeited arms and ammunitions will be sold by auction on 28th February 1944 at 10-30 a.m. house in the Court of the District Magistrate at Brahmanbaria.

R. A. DUTCH,
District Magistrate, Tippera.

Brahmanbaria, the 3rd February 1944.

Notice.

SEALED tenders on the prescribed forms and superscribed accordingly are invited by the undersigned for—

(1) Dietary articles and fodder for cattle,
(2) Coal and firewood,

for this hospital for the 1st quarter of the financial year, 1944-45, i.e., from 1st April 1944 to 30th June 1944.

Tender forms, schedules of approximate quantities of contract and agreement forms in respect to each can be had from the Superintendent for Rs. 2, per each set, respectively. Tenders will be received up to the afternoon of the 28th February 1944 and opened on 1st March 1944 in the presence of tenderers at 5 p.m. No tender will be accepted without samples and ten per cent. deposit of the total value of the tender.

Class I dietary articles valued approximately Rs. 75,000.

Class II steam coal No. 2 and firewood in faggots and logs valued approximately Rs. 4,000.

P. C. DAS, Superintendent,
Indian Mental Hospital Kanke (Ranchi).

Dated the 3rd February 1944.

Road Cess Notification.

THE district board of Bankura at their special meeting held on the 29th January 1944, resolved to levy road cess in the areas under the jurisdiction of the Board at the maximum rate of six pies in the rupee on the annual valuation of lands, etc., during the year 1944-45.

B. SAHANA, Vice-Chairman,
District Board, Bankura.

Bankura, the 7th February 1944.

(58—1)

Road Cess Notification.

THE district board of Jalpaiguri at their special meeting held on the 9th February 1944, resolved to levy road cess in the Jalpaiguri district during the year 1944-45 at the maximum rate of six pies in the rupee on the annual value of lands, etc.

BIPUL BANERJEE, Vice-Chairman,
District Board, Jalpaiguri.

Jalpaiguri, the 11th February 1944.

(65—1)

Road Cess Notification.

THE district board of Rajshahi at a special meeting held on the 29th January 1944 resolved, under section 46 of the Bengal Local Self-Government Act, 1885, that road cess be levied at the maximum rate of six pies in the rupee on the annual value of all lands, etc., in the district of Rajshahi during the year 1944-45.

M. AKHAND, Chairman,
District Board, Rajshahi.

Rajshahi, the 30th January 1944.

(45—2)

Road Cess Notification.

THE district board of Chittagong has resolved in the meeting held on the 25th January 1944 to lev, the road cess on the annual value of lands at six pies in the rupee for the year 1944-45.

[ILLEGIBLE], Vice-Chairman,
District Board, Chittagong.

Chittagong, the 1st February 1944.

(51—3)

Notice.

NOTICE is hereby given that all Exhibits filed in cases disposed of in this Court during the year 1941 will be destroyed if not taken back before 31st March 1944, by the parties who filed them.

N. K. GHOSE,
Municipal Magistrate, Calcutta.

Calcutta Small Causes Court Buildings, 1st floor, Eastern Wing, Calcutta, the 5th January 1944.

Notice.

NOTICE is hereby given that all Exhibits filed in cases disposed of in this Court during the year 1941 will be destroyed if not taken back before 31st March 1944, by the parties who filed them.

A. REZA,
Municipal Magistrate, Calcutta.

Calcutta Small Causes Court Buildings, 1st floor, Eastern Wing, Calcutta, the 5th January 1944.

MR. GOURI PRASAD MUKHERJEE, B. L., intends to be enrolled as an Advocate of Calcutta High Court. (14—4)

MR. BEJOY KUMAR BHOSE, B. Sc., B. L., wishes to enrol himself as an Advocate of the Calcutta High Court.

(38—4)

MR. NISIKANTA PODDAR, B.L., wants to be enrolled as an Advocate of the Calcutta High Court.

(39—4)

MR. PANCHANAN MAJUMDAR intends to be enrolled as an Advocate of the Calcutta High Court.

(46—4)

MR. M. NURUL AMIN, M.A., LL.B., intends to be enrolled as an Advocate of the Calcutta High Court.

(47—4)

MR. MRINAL KANTI GHOSH CHOUDHURY, M.A., B.L. (University Gold Medalist, Ritchie Prize Man, Tagore Law Scholar), intends to be enrolled as an Advocate, High Court, Cal.

(52—4)

MR. SALIL KUMAR DATTA, M.A., B.L., intends to be enrolled as an Advocate of High Court, Calcutta.

(55—4)

In the 4th Court of the Sub-Judge of 24-Parganas.

INSOLVENCY CASE No. 3 OF 1944.

Annoda Prasad Mitra of Moida, police-station Joynagar, 24-Parganas, applicant.

To Harimati Dassi of Moida, police-station Joynagar, 24-Parganas, and others, creditors.

ON the 9th day of February 1944 it was ordered that the matter of the petition of the applicant be heard on the 10th day of March 1944, and that the said applicant do attend to be examined by this Court on that date.

J. S. GUPTA, Sub-Judge.

Alipore, the 9th February 1944.

(59—1)

ORDER OF ADJUDICATION.

Section 27 of the Provincial Insolvency Act, V of 1920.

In the 4th Court of the Sub-Judge at Alipore.

INSOLVENCY APPLICATION No. 42 OF 1943.

PURSUANT to a petition, dated 16th December 1943, filed by Nagendra Nath Samanta of Gobindapur, police-station Bistupur, 24-Parganas, debtor, and on the application of the debtor himself and on reading his application and hearing his pleader, it is ordered that the debtor be and the said debtor is hereby adjudged insolvent.

It is further ordered that the debtor do apply for his discharge within 4th August 1944 from this date.

Dated this 4th day of February 1944.

J. S. GUPTA, Sub-Judge.

(60—1)

NOTICE TO CREDITORS OF APPLICATION FOR DISCHARGE.

Section 41(1) of the Provincial Insolvency Act, V of 1920.

In the 4th Court of the Sub-Judge at Alipore.

INSOLVENCY CASE No. 74 OF 1941.

Hugh St. Leger, Platform Inspector, E. B. Railway, Sealdah, Calcutta, applicant.

TAKE notice that the abovenamed insolvent has applied at the Court for his discharge, and that the Court has fixed the 3rd day of March 1944 at 10-30 o'clock for hearing the aplication.

Dated this 2nd day of February 1944.

J. S. GUPTA, Sub-Judge.

(61—1)

NOTICE TO CREDITORS OF APPLICATION FOR DISCHARGE.

Section 41(1) of the Provincial Insolvency Act, V of 1920.

In the 4th Court of the Sub-Judge at Alipore.

INSOLVENCY CASE No. 22 OF 1943.

Kalipada Bhattacharjee of 90, Tollygunge Road, police-station Tollygunge, 24-Parganas, applicant.

TAKE notice that the abovenamed insolvent has applied at the Court for his discharge, and that the Court has fixed the 3rd day of March 1944 at 10-30 o'clock for hearing the application.

Dated this 2nd day of February 1944.

J. S. GUPTA, Sub-Judge.

(62—1)

Estate Richard Bailey, deceased.

PURSUANT to section 360 of Act XXXIX of 1925 and section 42 of Act XXVIII of 1866, the creditors and all persons interested in the estate of Richard Bailey, late of 102, Cavendish Gardens, New Barking, in the County of Essex, England, who died at the Southern General Hospital, Govan Road, Glasgow, Scotland, on the 19th September 1942, and Letters of Administration to whose estate were granted by the High Court, Calcutta, on the 20th December 1943, are hereby required to submit particulars of their claims to the undersigned on or before the 20th March 1944, after which date the Administrator will distribute the assets, having regard only to the claims of which notice shall then have been received.

ORR, DIGNAM & Co.,
Solicitors to the Administrator.

39, Dalhousie Square, South, Calcutta, the 11th February 1944.

(64—1)

In the matter of the Indian Companies Act, VII of 1913,

and

In the matter of The Lyon and Lyon, Ltd. (In liquidation).

NOTICE is hereby given pursuant to section 217 of the Indian Companies Act, VII of 1913, that a general meeting of the members of the abovenamed Company will be held on Monday, the 20th day of March 1944, at 4-30 p.m., at 4, Lyons Range, Calcutta, in order that there may be laid before the said Company an account showing the manner in which the winding up has been conducted and the property of the Company disposed of, and to pass an extraordinary resolution as to the disposal of the books, accounts and documents of the Company, and in order that the said Company may hear any explanation that may be given by the liquidators.

JAMES ORR,
for self and co-liquidators.

4, Lyons Range,
Calcutta,
The 14th February 1944.

(66—1)

In the matter of the Indian Companies Act (Act VII of 1913),

and

In the matter of New Talkies, Ltd.

NOTICE is hereby given that a petition for the winding up of the abovenamed Company by the High Court of Judicature at Fort William in Bengal was on the 17th day of January 1944 presented to the said Court by Jankidas Khemani and Subhkaran Khemani, creditors of the Company abovenamed, and that the said petition is directed to be heard before the Court on the 6th day of March 1944, and any creditor or contributory of the said Company desirous of opposing an order for the winding up of the said Company under the above Act should appear at the time of hearing by himself or his attorney or advocate for that purpose, and a copy of the petition will be furnished to any creditor or contributory of the said Company requiring the same by the undersigned on payment of the prescribed charge for the same.

T. BANERJI & Co
Attorneys for the petitioners,
6, Old Post Office Street,
Calcutta.

Dated the 10th February 1944.

NOTE.—Rule 58 provides that any person who intends to appear on the hearing of the said petition must serve on or send by post to the abovenamed notice in writing of his intention so to do. The notice must state the name and address of the person or if a firm the name and address of the firm and must be served or if posted must be sent by post in sufficient time to reach the abovenamed not later than two clear days before the 6th March 1944. No person who has failed to comply with this rule shall be allowed to appear on the hearing of the petition without the leave of the Judge.

(67—1)

IMPERIAL LIBRARY.

(Government of India.)

Jabakusum House, 34, Chittaranjan Avenue, Calcutta.

The Reading Rooms open on—

Week days and Saturdays from 9 a.m. to 5-30 p.m.
Sundays and other Gazetted holidays—
1st March to 31st October from 9 a.m. to 12 noon.
1st November to 28th February from 1½ noon to 5 p.m.

The Reading Rooms are open to persons above 18 years of age.

The Library is a free Lending Library, open to any one residing in any part of India. There is no subscription to pay; but security in cash is essential.

K. M. ABADULLAH, Librarian.

INDIAN LAW REPORTS.

CALCUTTA SERIES of Indian Law Reports from 1878 onwards are available in the Publication Branch, Bengal Government Press, Alipore, Bengal. Enquiries for these may be made to Superintendent, Government Printing, at the above address. Monthly parts from 1930 onwards are available also at the Sales Department, Writers' Buildings, Calcutta—

PRICES.

(Exclusive of Bengal Sales Tax.)

From 1876 to 1934.

Complete volume Rs. 8 { Packing and postage Rs. 2-4-0 Inland. „ „ „ Rs. 4 Foreign.

From 1935 onwards except 1936.

Complete volume Rs. 12 { Packing and postage Rs. 3 Inland. „ „ „ Rs. 4 Foreign.

From 1930 onwards.

Monthly parts only Rs. 2 { Packing and postage As. 4 Inland. „ „ „ As. 5 Foreign.

Enquiries for series other than Calcutta must be made to the publishers concerned.

GEO. W. DAVIS,
Supdt., Govt. Printing, Bengal.

Bengal Govt. Press, Alipore, the 27th January 1944.

CINCHONA FACTORY PRODUCTS.

BY order of the Government of Bengal Cinchona Factory Products as manufactured and packed at the Cinchona Factory, Mungpoo, Darjeeling district, will be sold by the Manager, Government Quinine Sale Depot, Hindusthan Buildings, post office Dharamtala, Calcutta, in original packages as received from the Mungpoo Factory, at the rates herein noted for wholesale distribution only to authorities or persons against allotments or permits issued by the Provincial Quinine Rationing Authority. The public will obtain their supplies from the Retail Quinine Distributors selected by the Provincial or the District Quinine Rationing Authorities in their respective areas. These rates will take effect from the date of issue of this notification, and will remain in force until further orders:—

Name of drug and price.

Powders.

1. Quinine sulphate—Rs. 37 per lb.
2. Quinine bisulphate—Rs. 37 per lb.
3. Quinine hydrochloride—Rs. 51 per lb
4. Quinine bihydrochloride—Rs. 53-8 per lb.
5. Quinine hydrobromide—Rs. 51 per lb.
6. Quinine bihydrobromide—Rs. 56-8 per lb
7. Quinine salicylate—Rs. 53-8 per lb.
8. Cinchona febrifuge—Rs. 20 per lb.
9. Totaquina—Rs. 27-8 per lb.
10. Quinidine sulphate—Rs. 45 per lb.
11. Cinchonidine sulphate—Rs. 54 per lb.
12. Cinchonine sulphate—Rs. 29 per lb.

Tablets.

13 Quinine sulphate tablets each 5 grain tablet containing 4 grains quinine sulphate 1 lb.=1 lb. of tablets, but only ·8 lb. of quinine sulphate—Rs. 32 per lb.

14. Quinine sulphate tablet, each containing 5 grains quinine sulphate packed in lots of 700 tablets=¼ lb. of quinine sulphate—Rs. 20 per package.

15. Quinine treatment tubes 9 tablets each containing 5 grains quinine sulphate—As. 5 per tube.

16. Quinine hydrochloride tablets each containing 5 grains of drug—Rs. 42 per 1,000 tablets, Rs. 4-4 per 100 tablets and Rs. 2-2 per 50 tablets.

17. Quinine bihydrochloride tablets, each containing 5 grains of drug—Rs. 46 per 1,000 tablets, Rs. 4-10 per 100 tablets and Rs. 2-5 per 50 tablets.

18. Quinine bisulphate tablets, each containing 5 grains of drug—Rs. 35 per 1,000 tablets.

19. Quinine hydrobromide tablets, each containing 5 grains of drug—Rs. 42 per 1,000 tablets.

20. Quinine bihydrobromide tablets, each containing 5 grains of drug—Rs. 49-8 per 1,000 tablets.

21. Cinchona febrifuge tablets—Rs. 23 per lb. or Rs. 11-8 per 700 tablets=¼ lb.

N.B.—Transit charges extra in every case.

H. GRAHAM,
Secy. to the Govt. of Bengal.

Dated the 18th January 1944.

Registered No. C307

The Calcutta Gazette

THURSDAY, FEBRUARY 17, 1944

PART IVA—Bills introduced in the Bengal Legislative Assembly; Reports of Select Committees presented or to be presented to that Assembly; and Bills published before introduction in that Assembly.

BENGAL LEGISLATIVE ASSEMBLY DEPARTMENT.

NOTIFICATION.

No. 350L.A.—12th February 1944.—In pursuance of the provisions of rule 50 read with rule 115 of the Bengal Legislative Assembly Procedure Rules, the following draft amendments proposed in the Bengal Legislative Assembly Procedure Rules, which were introduced in the Bengal Legislative Assembly on the 1st February 1944, are hereby published for general information:—

Draft amendments proposed in the Bengal Legislative Assembly Procedure Rules.

Amendment of rule 54.

"In rule 54,—

(*a*) in sub-rule (*3*) the words 'if he is a member of the Assembly' shall be omitted;

(*b*) sub-rule (*4*) shall be omitted;

(*c*) sub-rule (*5*) shall be re-numbered as sub-rule (*4*) and to sub-rule (*5*) as so re-numbered the following proviso shall be added, namely:—

'Provided that if a Minister who is not a member of the Assembly is the Chairman of a Select Committee, then in the case of an equality of votes, he shall not have the casting vote but shall decide the question before the committee by the drawing of lots in such manner as he may determine.';

(*d*) sub-rule (*6*) shall be re-numbered as sub-rule (*5*).

Amendment of rule 55.

To rule 55 of the Bengal Legislative Assembly Procedure Rules the following proviso shall be added, namely:—

'Provided that the provisions of this rule shall not preclude the presence of departmental Secretaries or experts or the Parliamentary Secretary attached to the Minister in charge of the Department to which a Bill relates at the deliberations of a Select Committee for the purpose of rendering to such Minister or to the Committee generally any assistance that may be necessary.' "

K ALI AFZAL,
Secy. to the Bengal Legis. Assembly.

BENGAL LEGISLATIVE ASSEMBLY DEPARTMENT.

NOTIFICATION.

No. 361L.A.—14th February 1944.—The following report of the Select Committee on the Bengal Agricultural Income-tax Bill, 1943, with the Bill embodying amendments recommended by the Committee, is hereby published for general information.

Report of the Select Committee on the Bengal Agricultural Income-tax Bill, 1943.

We, the members of the Select Committee to which the Bengal Agricultural Income-tax Bill, 1943, was referred by a motion carried in the Bengal Legislative Assembly on the 16th September, 1943, have the honour to submit this our final report with the Bill embodying amendments recommended by us. Those matters which have been recommended by us for omission have been printed in italics and enclosed in square brackets and those recommended for new insertion have been underlined.

2 The Bill was published before introduction in the *Calcutta Gazette*, dated the 26th August, 1943.

3. The Committee met for the first time on the 8th November, 1943, and continued their sittings till the 6th January, 1944, with occasional recess. But as the deliberations could not be finished by the 21st December, 1943 (the date appointed in this behalf by the Assembly), the Chairman of the Committee applied to the Hon'ble Speaker for extension of time till the 31st January, 1944, which was granted. The Committee has now been able to finish their deliberations on the Bill.

4. The Bill has not in our opinion been altered by our recommendation to the extent of requiring republication.

5 The changes made in the Bill, apart from mere formal and technical alterations, are as follows:—

Preamble.—The alterations here are consequential on our subsequent recommendation in the Bill.

Clause 2—Sub-clause (7a).—We are of opinion that the concept of Hindu undivided family as an unit of assessment is necessary only in the case of such families as are governed by the *mitakshara* law. Hence this definition has been added to restrict the meaning of the term accordingly.

Sub-clause (8).—This is a drafting change to make the intention clear.

Sub-clauses (12a) and (16).—We have considered it desirable to insert a definition of "received" used with reference to the receipt of the agricultural income by a person, and of the term "written down value" as we consider these necessary in view of alterations suggested by us in the body of the Bill.

Sub-clause (15).—We have changed the definition of "Total world income" to make it more precise.

CHAPTER I.

Clause 4.—We are of opinion that the agricultural income derived from buildings should be excluded from taxation.

The omission of the words "deemed to be received" is consequential.

In modifying sub-clause (*b*) we intend that in the case of partial dedication, the exemption should be limited to that portion of the agricultural income which is actually applied to religious and charitable purposes.

CHAPTER II.

Clause 5.—The amendments here are of a consequential nature. We consider it desirable that there should be two separate heads of account in respect of agricultural income derived from land.

Clause 6.—We found it desirable that allowances in respect of agricultural income from rent and revenue and from agriculture should be dealt with in two separate clauses.

We have limited the interest allowable under sub-clause (*2*) to such amounts as can be legally charged under the Bengal Money-lenders Act, 1940.

Sub-clauses (4) and (4A).—We have made separate provisions for allowances in respect of current repairs and depreciation. Sub-clause (*4*) has been recast and expanded to make it wide enough to suit the case of the Sundarban landlords and other similarly situated landlords who have to incur large costs to maintain the embankments. In sub-clause (*4A*) the allowance for depreciation has been limited to work or assets constructed or acquired after the commencement of the Act.

In sub-clause (*6*) we have added a proviso to enable the landlord who gets his accounts properly audited to take advantage of the actual cost. We have, however, thought it necessary to specify a maximum.

We have redrafted sub-clause (*7*).

We have added sub-clause (*8*) to cover all those expenses not specifically provided for but necessary for deriving agricultural income.

Clause 7.—We have redrafted this clause in consonance with our earlier recommendations.

Sub-clause (1).—We have added a proviso to provide for a presumptive cost of cultivation in certain cases.

Sub-clause (3).—We have considered it necessary to restrict the allowance so that allowance for interest on loans contracted before 1st September, 1941, will be admissible only when the loan is on mortgage and was made for the improvement of the land. Allowance for interest on loans contracted after the commencement of the Act will be admissible only if the loan was spent for acquiring or improving the land.

Clause 8.—We consider that any determination of the market value of the agricultural produce and any apportionment of a common charge made under the Indian Income-tax Act should be accepted. We are also of opinion that in the case of agricultural income derived from lands partly in Bengal and partly outside, an apportionment on the area basis is unsatisfactory and here also any apportionment under the Indian Income-tax Act, if available, should be accepted. We did not consider it expedient or desirable to give the Provincial Government any power as contemplated by the original sub-clause (*b*) of the proviso and have therefore omitted it.

Clause 9.—We consider that apportionment for the purpose of this section should be made on the income basis.

Clause 10.—We consider that the exemption in respect of life insurance premiums should be extended to cover premiums paid to effect insurance on the life of any male member of a Hindu undivided family or of his wife or minor child.

Clause 12.—We do not consider that the agricultural income of a wife or minor child derived from land jointly owned with the husband or father, as the case may be, should be deemed to be the agricultural income of the latter.

CHAPTER III.

Clause 13.—This clause has been merged in clause 15.

Clause 14.—The proviso to this clause has been incorporated in the new clause 15A. The other changes are of purely drafting nature.

Clause 15.—The changes are consequential on the deletion of clause 13.

Clause 15A.—In this new clause we have redrafted and expanded the proviso to clause 14.

Clause 16.—This is consequential on our subsequent recommendations in the Schedule.

Clause 17.—The deleted portion of this clause has been transferred to Chapter VI.

Clause 20.—The alteration here is of a drafting nature to make the intention more clear.

CHAPTER IV.

We have placed clauses 21 and 21A into a separate chapter. This, we think, improves the arrangement.

Clause 21A.—We have introduced the Appellate Tribunal to provide for better and more facilities of appeal.

CHAPTER IVA.

Clause 22 has been omitted as unnecessary.

Clause 24.—In sub-clause (*1*) we have made the intention more precise.

In sub-clause (*4*) we have added a proviso so that the time for submission of accounts or documents may be extended. We have omitted the second portion of the existing proviso which is unnecessary.

Clause 25.—We have extended the scope of sub-clause (*5*) for obvious reasons.

Clause 28.—We consider that the provisions of this clause should apply to companies also and that the notice period in sub-clause (*2*) should be extended to thirty days. The other changes are either consequential or of a drafting nature.

Clause 28A.—We have thought it necessary to introduce this new clause to provide for cases of change of constitution of a firm and other cases of succession.

Clause 29.—We have provided that for the purposes of this clause the Assessing Officer must accept the decree of a competent civil court or an amicably executed document of partition which has been acted upon.

Clause 34.—In sub-clause (*1*) we have provided for the communication to the assessee of an order fixing the date and place of hearing passed in his absence. We have deleted the second proviso to sub-clause (*4*) as we consider it unnecessary.

Sub-clause (*5*) is consequential.

Clause 35.—We have deleted this clause as we do not think that such wide powers of revision by the Commissioner are necessary in view of the introduction of the Appellate Tribunal and we have inserted a new clause providing for a second appeal to the Appellate Tribunal.

Clause 35A.—We have thought it necessary to provide for this limited power of revision by the Commissioner.

Clause 36.—We consider that the limitation period should be four years in all cases under this clause. We think that the second proviso to sub-clause (*1*) is unnecessary.

CHAPTER V.

Clause 42.—We have made provision so that the assessee may apply for extension of time as soon as he has presented the appeal. We have also made provision for grant of instalments on certain conditions.

Clause 43.—We have reduced the maximum penalty to a sum equal to half the arrears. In sub-clause (*4*) we have also provided for a period of limitation to recovery proceedings.

CHAPTER VI.

Clause 46.—The second portion of clause 17 has been merged in clause 46. We have, in sub-clause (*5*), provided for the manner of determining the total world income. The other changes are of a drafting nature.

Clauses 47 and 48.—As the scope of the Bill is limited to income (1) derived exclusively from lands and (2) originating exclusively within Bengal, we are of opinion (1) that any provision for relief of double taxation is not appropriate to the measure and (2) that the responsibility for relief of double taxation, if any, is on the other country which goes in for taxing agricultural income arising in Bengal. We have, therefore, deleted both the clauses.

CHAPTER VII.

Clause 52.—In sub-clause (*2*) we have reduced the maximum daily fine to rupees five only. The other alterations have been necessitated by our recommendations in the earlier clauses.

CHAPTER VIII.

Clause 56.—We consider it desirable to restrict the Provincial Government's power to make rules for the ascertainment and determination of agricultural income.

Clause 57—Sub-clause (2)(i).—We did not think it necessary to restrict this to the Scheduled Banks.

Sub-clause (2) (iv).—We did not think that the definition should be restricted as in the Bill. We have, therefore, made provision so that it might be so made as to suit all cases.

Sub-clause (3).—Dismissal from Government service should not be considered as a disqualification for practice in the Agricultural Income-tax Courts and we have accordingly amended the sub-clause.

We have provided for appeal to the High Court instead of to the Board of Revenue.

Clause 59—Sub-clause (2).—We considered it essential that the notice, in the case of a Hindu undivided family, should be addressed to the manager. The other change is purely of a drafting character.

Clause 60.—We have placed the question of place of assessment as much beyond dispute as possible. In the case of companies, firm or other association of individuals it is either the registered office or the place where its accounts are kept. In other cases it is the place of residence of the assessee or his agent, but the assessee has an option to be assessed at the place where his accounts are kept, provided that that place is in Bengal.

SCHEDULE.

A(2).—We have raised the exemption limit to Rs. 3,500. We have also introduced an alternative exemption limit of sixty standard *bighas* of land in certain cases. The other changes are consequential or are of drafting nature.

B.—The change is of a drafting nature.

T. C. GOSWAMI,

Chairman.

*DHIRENDRANATH DUTTA.

*D. N. MUKHERJI.

*AHMED ALI MRIDHA.

*KAZI EMDADUL HAQUE.

KSHETRA NATH SINGHA.

SYAMA PROSAD BARMAN.

*H. ROWAN HODGE.

*C. W. MILES.

*RAI HARENDRANATH CHAUDHURI.

*U. C. MAHTAB.

TARAKNATH MUKHERJEE.

*ABDUL LATIF BISWAS.

*MIRZA ABDUL HAFIZ.

*SHAHED ALI.

K. ALI AFZAL,

Secretary to the Bengal Legislative Assembly.

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*Signed subject to a minute of dissent annexed.

Note.—(1) Signature of Maulvi Abul Hashim had not been received up to the time of printing the report.

(2) Khan Bahadur A. M. L. Rahman has since resigned.

(3) Note of dissent by Mr. Mirza Abdul Hafiz has not been received.

system of the Province and to report "whether it was advisable to acquire all the superior interests in agricultural land." The Commission in recommending the abolition of what is called the Zemindari system (involving the interests of all but the actual cultivators) also observed that—

> "We should prefer an agricultural income-tax, to be imposed as a transitional measure until the scheme of State acquisition is effected, or as a permanent measure, if Government consider that State acquisition should not be undertaken for financial or other reasons. We are strongly of opinion that if agricultural income-tax is imposed, it should be *applied* solely for the improvement of agriculture, or for projects connected with agricultural improvement."

If such was the strong recommendation of the Commission before all talk of post-war reconstruction came to be indulged in and the present crisis disclosed the necessity of larger food production in the province, subsequent events must have lent additional strength to that recommendation and consistently with it the proceeds of the agricultural income-tax should have gone to finance expenditure for agricultural improvement and the preamble should have been amended accordingly. But the Committee was not permitted to make the amendment. Will the Legislature be enabled to do so? If not, it should be made a short term, emergency measure.

2. The provisions of the Bill have undergone considerable revision but the following amendments still appear to me necessary:—

(*i*) The definition of "agricultural income" in *clause* 2(*1*) should be made more explicit by adding an *explanation* that the word "cultivator" includes a producer who does not cultivate lands himself but carries on agricultural work by paid labourers. It is said that the definition given in the Indian Income-tax Act, 1922, must be regarded as sacrosanct and that an exact copy of it must appear in the Bengal Act. If the word "revenue" in the definition of agricultural income as given in the Indian Act could be changed to "income" and the words "cess collected under any Bengal Act" introduced with impunity in the Bihar Act, if the Assam Act could add a big explanation regarding "tea" to the definition of the Indian Act without doing any mischief, certainly any addition which merely clarifies the meaning or states the dictionary meaning of a word in the aforesaid definition cannot do any harm. After the decision of the Patna High Court in Jhalak Prasad's case (I.L.R. Patna XX, p. 573) a verbal change which does not extend the field of taxation cannot reasonably be opposed. On the contrary omission to state the dictionary meaning, the whole meaning, of the word "cultivator" may leave a lacuna and make a narrow interpretation of the word "cultivator" *possible*, and the word may well be construed to mean an actual tiller or a *raiyat* who cultivates his lands himself and not a person who raises or plants crops by employing hired labour.

(*ii*) It is unfortunate that in defining agricultural income in *clause 4* of the Bill while the two exceptions have been taken from section 4(*3*) of the Indian Income-tax Act, "receipts of a casual and non-recurring nature" have not been excluded from the category of income as they have been in item (*vii*) in the said section of the Indian Income-tax Act. The result will be that such receipts will come to be taxed under the scheme of agricultural income-tax, while they are excluded in clear terms under the existing scheme of non-agricultural income-tax in this country.

(*iii*) In *clause 4* agricultural income derived from properties held under trust for charitable purposes has been excluded from the category of income. On the same ground amounts spent for "charitable purposes" should also be excluded in the calculation of total income, at any rate such amounts should be deducted in computing assessable income and some amendment on that line is necessary either to clause 4 or to clauses 6 and 7.

(*iv*) In *clause 6* of the Bill even as revised by the Select Committee, it has been proposed to allow 15 *per cent.* as cost of collection *including* expenses of litigation and maintenance of *katchari* or any other capital asset. The Land Revenue Commission recommended that in buying up the properties 18 *per cent.* should be deducted as collection charges. There can be no justification therefore for not allowing collection charge at that rate in computing assessable income simply because the properties now remain with the owners. The collection charges under the management of the Court of Wards have, it is said, risen now to more than 20 *per cent.* To avoid all controversy about the *correct* percentage in this matter and yet to do justice in those cases where larger percentage of such charges is required, provision should have been made for the allowance of *all* expenditure actually incurred for earning the income as has been made in section 12 of the Indian Income-tax Act. The Privy Council in its judgment in Raja Pravat Chandra Barua's case (34 C.W.N., p. 1017) expressed the view that if agricultural income had not been excepted in the Indian Income-tax Act the income from zemindaries would have been taxed under section 12 of the Act and in that section allowance is made for "*any* expenditure incurred solely for the purpose of making or earning such income". If actual expenditure for management, collection, litigation and repairs be not deducted in determining the assessable income then the injustice of taxing notional income, which all income-tax measures seek in fairness to avoid, will be done. That in the revised clause an extra 2½ *per cent.* has been allowed in cases where accounts are audited in the prescribed manner can only benefit the Wards Estates or those few who keep their accounts as they are kept in mercantile business but it cannot be available to the generality of assessees who keep their accounts in the traditional manner and cannot easily have their accounts audited.

(*v*) Sub-clause (*4*) of *clause 25* appears to make an undue exception. The powers referred to are powers to assess the agricultural income and determine the tax. It cannot be said from the legal point of view that such assessment and determination will not have to be made at all in cases coming under section 8(*2*). Only the discretion that is vested

in the income-tax officer in sub-clause (*1*) is practically taken away by sub-clause (*4*) and the discretion is vested not even in the Assistant Commissioner but the Commissioner; yet the income-tax officer will be the assessing officer in the eye of law. He will have to do the work of assessment and determine the tax on his own responsibility at least in the cases contemplated in Explanation (*ii*) of section 8(*2*). When there is provision *of* appeal even in such cases sub-clause (*4*) should be deleted.

(*vi*) In sub-clause (*3*) of revised *clause 7* which lays down separately the allowances to be made in the computation of "agricultural income from agriculture", while a premium has been put on cultivation by *bargadars* and hired labourers, the allowance in respect of interest on mortgages has been unfairly cut down to interest on pre-Bill mortgages and to that on future borrowings *for the benefit of the land*. Why interest on mortgages executed for other legitimate purposes, viz., for the benefit of the owner of the landed interest or to enable him to discharge his family obligations should not be allowed for, where the only or principal assets of the generality of assessees are land it is very difficult to appreciate. In the case of non-agricultural income the Indian Income-tax Act permits such deductions irrespective of the question of improvement of houses or landed properties [*vide* section 9(*1*)]. It is unfair to treat agricultural income from landed properties in a different manner.

(*vii*) Where any rectification under *clause 37* of the Bill has the effect of enhancing the assessment, no provision has been made for appeal against such a rectification if improper. The order for such rectification should be made appealable just as an appeal will lie against assessment under the provisions of the Act.

3. But in spite of all the improvements that may have been effected in the provisions of the Bill in the Select Committee the Bill remains the same burdensome measure as it was introduced when the schedule with its high rates remains unchanged. For the first time agricultural income-tax is going to be imposed in Bengal and yet at the highest rate that has yet been devised for the purpose of such a provincial measure. The consideration and care with which the Government of Bihar moved in enacting the Bihar Agricultural Income-tax Law ought to have influenced the Bengal Government particularly at such an exceptionally hard time in the history of Bengal and both the taxable limit and the schedule of rates in the Bihar *Agricultural* Income-tax Act ought to have been adopted with probably a pie less for the two lowest grades of taxable income. In accordance with the scheme adopted even in the revised Bill agricultural income ranging between Rs. 3,500 and Rs. 5,000 will be taxed when the consumers' burden has so much increased in Bengal. While incomes above Rs. 10,000 will have to pay considerably higher, in some cases even 50 *per cent.* higher, taxes here in Bengal than similar incomes in Bihar and even taxes higher than those payable in Assam with its large tea concerns. To say that the rates adopted have been similar to those applied to non-agricultural incomes by the Central Act is to forget not only that the present Indian income-tax has a long history of growth behind it but also the obvious and wide difference between non-agricultural and agricultural incomes. While the former is much more elastic than the latter, the latter bears a great public burden and is really the residue that remains after meeting the first charge of revnue or rent and as such is deserving of greater consideration.

Minute of Dissent by Maharajadhiraja Udaychand Mahtab Bahadur of Burdwan, M.L.A.

In submitting this Note of Dissent I am to record my basic opposition to the imposition of income-tax on agricultural income, especially when the province of Bengal is in the midst of unprecedented economic crisis. The case for the imposition of income-tax on agricultural income is very weak in Bengal, the more so when the tax is proposed for the balancing of the provincial budget to cover expenses owing to the war. It is well known that the incomes of persons derived from agricultural rent are inelastic and that they cannot enjoy any slice of benefit from the general rise in the prices of agricultural produce; moreover their purchasing power has definitely gone down because of the shooting rise in the cost of living. The Bengal Land Revenue Commission 1938-40 examined the land system in all its details and recommended an agricultural income-tax as a transitional measure "until the scheme of State acquisition is effected", and it was definitely of the opinion that the tax on agricultural income should be applied "solely for the improvement of agriculture or for projects connected with agricultural improvement". The preamble to the Bill should therefore be amended with a view to earmarking its proceeds for the improvement of agriculture.

I append my signature to the Report of the Select Committee subject to the following observations:—

(1) As agricultural income derived from buildings is exempted from the scope of the Act, sub-clause (*c*) of clause (*1*) of section 2 should be deleted. It is necessary to narrow down the definition of "agricultural income", and the Provincial Legislature is competent to do so.

(2) The purpose of a taxing statute is not to dismember the new property but to take away a slice of its income for public purposes. The fixation of a high rate of taxation will encourage the tendency to the partitioning of estates. The rate of agricultural income-tax is rather high, especially in view of the fact that Bengal has the largest number of middle tenures with low assessable incomes. As the Act is going to effect prejudicially the middle classes of Bengal, it is expedient and desirable in the interests of the given basis of class relations that the rate of income-tax on agricultural income should not be high. The rate may start with six pies in the rupee making the slabs more steep like the Bihar Agricultural Income-tax Act with a view to ensuring fair dealings to the assessees. The Hindu undivided family will suffer greatly if a sufficiently lower rate is not fixed.

(3) It is to be made clear in the definition of "total agricultural income" that receipts of a casual and non-recurring nature do not fall within the category of income.

(4) Clause (8) of section 6 may not cover the following allowances:—

(*a*) the amount of any annual charge not being a capital charge in respect of such land;

(*b*) any sum paid by the assessee as interest in the previous year on loans for payment of land revnue or rent and any local rate or cess in respect of such land;

(*c*) the amount of penalty paid by the assessee in the previous year on the arrears of land revenue;

(*d*) the amount spent by the assessee for charitable purposes.

Under the Indian Income-tax Act the amount of interest paid in respect of capital borrowed for the purpose of business is deducted. The amount of interest paid in respect of capital borrowed for the payment of revenue or rent or local rate or local cess is fundamental for carrying on the business of agriculture, and as such it should be expressly deducted. It will stifle private charities if the amounts spent for charitable purposes are not deducted in respect of ascertainment of assessable income.

(5) The Select Committee have drawn a sharp line of distinction between agricultural income from rent or revenue and agricultural income from agriculture. To students of social sciences this distinction is significant, but for the purpose of assessment both the grades of income falling under the category of agricultural income from land should be dealt with as one unit. A very liberal computation of allowances has been provided for in section 7 in the matter of agricultural income from agriculture. Take the case of an individual cultivating land with the aid of hired labourers. He is entitled to the following allowances:—

(*a*) A sum equal to 50 *per cent.* of the market value of the produce raised from such land.

(*b*) Land revenue or rent.

(*c*) Any local rate or cess.

(*d*) The amount of interest in respect of mortgage or charge created on or before the 1st of September, 1941, for the benefit of such land.

(*e*) Any sum paid as interest or loans under the Agricultural Loans Act, 1884, or the Land Improvement Act, 1883.

(*f*) Any expense on the maintenance of irrigation or protective work.

(*g*) Depreciation in respect of any irrigation or protective work or other capital asset.

(*h*) Any premium for insurance against loss of or damage to such land or crops.

(*i*) The amount by which the written down value of the machinery or plant exceeds the amount for which the machinery or plant is actually sold or its scrap value.

(*j*) Any other necessary expenditure except capital expenditure or personal expenditure.

Section 6 read together with section 7 illustrates that an individual who is not a rent receiver but a farmer carrying on his business with the aid of hired labourers can easily produce a statement of accounts with a view to exempting him from the scope of taxation, even though he has factually an assessable income. This special concession to individuals carrying on agriculture with the aid of hired labourers will lead to the discouragement of the *bhag-system* ensuring common partnership of landlords and tenants in the task of agriculture. This taxing statute will thus indirectly lead to further levelling down of agricultural labour displacing the produce-rent and the cash-rent tenancy. It is an accepted maxim, with which we are in agreement, that actual tillers should be given all kinds of encouragement and protection to pursue their sacred task of cultivation, but all this falls within the scope of tenancy legislation. A taxing statute should treat similiarly situated persons alike, and if it discriminates, it leads to undesirable repercussions.

It is further apprehended that should such arrangement be sanctioned in law, the rent-receiving community may be loaded with further burdens to make up the losses consequential on the evasion of individuals carrying on agriculture with the aid of hired labourers. This is inexpedient and unfair.

(6) The Appellate Tribunal, as envisaged in section 21A, should consist of persons having knowledge and experience so that the confidence of the assessee may be ensured. Accordingly, the lawyer member should be strictly recruited from barristers or advocates of the High Court practising professionally for a period of not less than ten years. The period of five years, as suggested, will help junior practitioners to be a member of the Tribunal which will not be helpful for the ends of justice. A pleader or an agricultural income-tax practitioner may be found lacking in experience necessary for judicial determination, and as such it is better that they should be debarred from membership of the Tribunal.

The period of appointment of any member of the Tribunal should not be left to the discretion of the Provincial Government which may give legitimate gounds of complaint. The period should be for five years, the sitting members being entitled to reappointment. Much too interference by the Provincial Government with the determination of the period of a member of the Tribunal would seek to impair his independence, so necessary in a Tribunal of the kind contemplated in section 21A.

The procedure of the Appellate Tribunal should, as far as possible, follow the provisions of the Civil Procedure Code.

(7) In sub-clause (*iv*) of clause 2 of section 57 it is left to the Provincial Government to prescribe the necessary educational qualifications of an "agricultural income-tax practitioner". Any person who does not hold a degree in law of any Indian University should not be allowed to be an agricultural income-tax practitioner. It will spell injustice to the assessees if persons without adequate training are given permission to practise before any agricultural income-tax authority.

Minute of Dissent by Mr. Abdul Latif Biswas, M.L.A.

I cannot accept with a sense of satisfaction the definition of "Hindu Undivided Family" as given by the Select Committee by adding sub-clause (*7a*) to clause 2. The definition has restricted the meaning of "Hindu Undivided Family" by excluding "Hindu Undivided Family" governed by Dayabhaga Law from the purview of this definition and including only "Hindu Undivided Family" governed by Mitakshara Law within its scope. This restricted meaning of "Hindu Undivided Family" is sure to cause mischief in the matter of assessing agricultural income-tax inasmuch as this meaning will help the escape from taxation of agricultural income derived from the properties standing in the name of the *karta* of a Hindu Undivided Family governed by Dayabhaga Law, which (income) is otherwise assessable falling within taxable limit, as the *karta* of such a family availing himself of the restricted meaning of "Hindu Undivided Family", which has left the Hindu Undivided Families governed by Dayabhaga Law outside its scope may and as a matter of fact will plead that his family is not a "Hindu Undivided Family" within the meaning of the definition and as such though the agricultural income of the properties standing in his name as the *karta* of the family falls within taxable limit will not be assessable when shown divided in respective shares among his family members who have right, title and interest in those properties. It will not be fair that such a family as enjoys and derives all the advantages of a Hindu Undivided Family and is recognised as such by Hindu Law will escape this taxation taking its stand on the restricted meaning of the definition. This, to me it seems is against the spirit of the proposed legislation. I am strongly of opinion that Hindu Undivided Family should be defined to mean all Hindu Undivided Families whether governed by Mitakshara or Dayabhaga Law.

2. I disagree with the opinion of the majority by which the words "or finally set apart for application" in the 6th and 7th lines of sub-clause (*b*) of clause 4 have been deleted. By this decision it has been provided that when a property is held in part under trust for religious or charitable purposes or in the case of a Muslim Trust commonly known as Wakfal-al-aulad that portion of the income which has been finally set apart for the application to religious or charitable purposes but has not been actually spent within the year will not be exempted from taxation. There should be no such distinction. There may be various factors which may stand in the way of speedy application of that portion of income. But for that reason money meant for religious and charitable purposes should not be subject to this taxation.

3. I hold that the allowance of a sum equal to fifteen *per cent.* of the total rent or revenue which accrued to him in the previous year in case of an assessee who cannot produce his account audited and certified to be correct by an accountant and seventeen and one-half *per cent.* maximum in case of an assessee who can produce such audited and certified account, by way of the cost of collection of such rent or revenue including the maintenance of any *kachari* or other capital assets and any expenses of litigation is unreasonable and unfair and it appears to be high and excessive. In any case this allowance should never exceed a sum higher than twelve and one-half *per cent.* of the total rent or revenue accrued to the assessee in the previous year and if the assessee wastes no money and maintain strict supervision over his staff he may keep such cost within ten *per cent.* Another fact should be considered in this connection. When a decree is passed the decree-holder gets his legal cost and if a landlord loses a case instituted against his tenant it may fairly be presumed that he had recourse to litigation as a sort of luxury or oppressive measure to teach his tenant a good lesson. In case he wins, he gets his legal cost and if he loses it may be said that his litigation was the outcome of his whims and caprices and in both the cases these expenses should not be taken into account when any allowance is made by any income-tax officer. I am further of opinion that there should not be any distinction between an assessee who can produce his account audited and certified to be true by an accountant and an assessee who cannot produce such audited account.

4. The proviso to sub-clause (*I*) of clause 7 has allowed a sum equal to fifty *per cent.* of the market value of the produce raised from the land as the cost of cultivation in respect of all agricultural income derived from land referred to in sub-clause (*b*) of clause 1 of section 2 in case of an individual or Hindu Undivided Family only whose primary means of livelihood is agriculture and whose source of agricultural income is land possessed by such individual or family and cultivated by such individual or by the members of such family with or without the aid of hired labourers. This proviso has limited the scope of allowance only to those individual or Hindu Undivided Family whose primary means of livelihood is agriculture and whose source of agricultural income is land only. I think this has treated very badly and harshly other persons whose primary means of livelihood is not agriculture and whose sources of agricultural income is not land. This presumptive cost of cultivation has been allowed, I believe on the ground that it is difficult on the part of the cultivator to keep account of the expenditures proposed to be allowed under sub-clause (*I*) (*i*), (*ii*), (*iii*) and (*iv*) of clause 7. Why a sum equal to 50 *per cent.* of the market value of the produce raised from land has been proposed to be allowed as a presumptive cost of cultivation instead of some other *per cent.* will be found in the fact that throughout the province of Bengal the *bargadars* or *adhiars* keep one half of the produce raised from the land under their *barga* cultivation as cost of such cultivation and give the other half to the owners of the land and that other half is the agricultural income from land. If the owner of a land when it is given in *barga* gets one half of the produce as his share which will be construed to be his agricultural income from that land and the other half falling in the share of the *bargadar* is taken as the cost of cultivation. I do not find any reason why one half of the produce raised from land kept in owner's cultivation instead of giving it in *barga* will not be allowed as cost of cultivation, only because the primary means of livelihood of such owner is not agriculture and his only source of agricultural income is not land possessed by him and cultivated by such owner with or without the aid of hired labourers. The proviso may in it have magic but it certainly lacks in logic. In all fairness the presumptive cost should be allowed to all whether their primary means of livelihood is agriculture or not and whether their only source of agricultural income is from land or oth——

5. I disagree with the provision contained in sub-clause (*a*)(i) and (ii) of clause 12 of the Bill in which it has been provided that the total agricultural income of a wife or a minor child from the property transferred by the husband or the parent as the case may be in favour of wife or minor child otherwise than for adequate consideration shall be included into the agricultural income of such husband or parent. Here the adequacy or otherwise of the consideration has been considered to show the *bona fide* or *mala fide* of the transaction. One fact has been lost sight of and it is this that in spite of the inadequacy of the consideration a transaction may be *bona fide* and valid transferring the right, title and interest to the transferee. An instance of Muslim Hibabil Ewaj may be cited. A gift of a large property in exchange of a copy of the Holy Koran or a *tasbi* may be made and in this case though the consideration is inadequate and meagre the transaction is valid resulting in the transfer of right, title and interest from the donor to the donee. So I do not find any reason why the agricultural income from a property received from the husband or of the minor child from the property received from a parent by this sort of transfer though the consideration is inadequate will be included into the agricultural income of the husband or the parent as the case may be. The criterion should be whether the transfer is valid or not. In case of valid transfer to the wife or a minor child such income should not be included into the income of the husband or a parent as the case may be.

6 One word regarding the proviso (*ia*) of the schedule where it has been provided that a person possessing sixty standard *bighas* of land with some conditions contained therein should be exempted from assessment. I think that this exception is made to save the illiterate cultivators from the difficulties of submitting the return complicated in its nature when their agricultural income falls below the assessable limit. If that is the reason exception should be made with regard to one hundred standard *bighas* of land instead of sixty standard *bighas* as the probable agricultural income in normal time of one hundred standard *bighas* is not likely to reach assessable limit.

Minute of Dissent by Mr. Shahed Ali, M.L.A.

So far the preamble of the Bengal Agricultural Income-tax Bill is concerned there is no mention how the money accrued from this taxation will be utilised. It was the view of many members of the Select Committee that the entire income should be earmarked for improvement of the productivity of soil and condition of the agriculturists. It was ruled out that it is not within the scope of the Select Committee to change the preamble as outlined above, as they are concerned only with taxation but not with appropriation. It is the power of the Legislature to cancel, modify or alter it. With these words I draw the attention of the members of both the Houses of Legislature to this aspect of the Bill.

In the "Explanation" of clause 4(*b*) there is no definition of "Charitable purpose", "Charitable purpose" should also include all the trusts, obligations and wakfs recognised by Muhammadan Law. As such all the wakfs including *Wakf-ul-Aulad* should have found place in clause 4(*b*) of the present Bill.

In computing the total agricultural income, the simple *Heba*, *Heba-bil-Ewaj* or *Heba-bil-Shart* should have been taken into serious consideration by the Committee. In clause 12 of the Bill all the *hebas* or gifts or obligations otherwise than with adequate consideration, will be included for the purpose of assessment. By this provision we come into direct conflict with the provisions of Muhammadan Law. The transfers by *heba* are equally valid and binding as transfers for consideration.

I do not see any earthly reason why this should be included for the purpose of taxation alone.

The taxable unit under this Bill should have been Rs. 4,000 instead of Rs. 3,500.

THE BENGAL AGRICULTURAL INCOME-TAX BILL, *[1943.]* 1944.

(Embodying amendments recommended by the Select Committee.)

NOTE—Matters omitted by the Select Committee have been printed in italics and enclosed in square brackets and new matters inserted have been underlined.

A

BILL

to provide for the imposition of a tax on agricultural income derived from land [and buildings] situated in Bengal.

WHEREAS it is necessary to make an addition to the revenues of Bengal, and for that purpose to impose a tax on agricultural income derived from land *[and buildings]* situated in Bengal.

Preliminary.

It is hereby enacted as follows :—

Short title, extent and commencement.

1. (*1*) This Act may be called the Bengal Agricultural Income-tax Act, *[1943.]* 1944

(*2*) It extends to the whole of Bengal.

(*3*) It shall come into force on such date as the Provincial Government may, by notification in the *Official Gazette*, appoint.

Definitions.

2. In this Act, unless there is anything repugnant in the subject or context,—

(*1*) "agricultural income" means—

(*a*) any rent or revenue derived from land which is used for agricultural purposes, and is either assessed to land revenue in British India or subject to a local rate assessed and collected by officers of the Crown as such ,

(*b*) any income derived from such land by—

(*i*) agriculture, or

(*ii*) the performance by a cultivator or receiver of rent-in-kind of any process ordinarily employed by a cultivator or receiver of rent-in-kind to render the produce raised or received by him fit to be taken to market, or

(*iii*) the sale by a cultivator or receiver of rent-in-kind of the produce raised or received by him, in respect of which no process has been performed other than a process of the nature described in item (*ii*) ;

(*c*) any income derived from any building owned and occupied by the receiver of the rent or revenue of any such land, or occupied by the cultivator, or the receiver of rent-in kind of any land with respect to which, or the pr dluce of which, any operation mentioned in items (*ii*) and (*iii*) of sub-clause (*b*) is carried on ·

Provided that the building is on or in the immediate vicinity of the land, and is a building which the receiver of the rent or revenue or the cultivator or the receiver of the rent-in-kind by reason of his connection with the land, requires as dwelling house, or as a store house or other out-building ;

(*2*) "Agricultural Income-tax Officer" means a person appointed to be an Agricultural Income-tax Officer under section 21 ;

(*3*) "assessee" means a person by whom agricultur a income-tax is payable ;

The Bengal Agricultural Income-tax Bill, [1943.] 1944.

(Clause 2.)

(*4*) "Assistant Commissioner" means the person appointed as Assistant Commissioner of Agricultural Income-tax under section 21 ,

(*5*) "Commissioner" means the person appointed to be the Commissioner of Agricultural Income-tax, Bengal, under section 21 ;

(*6*) "company" means a company as defined in the Indian Companies Act, 1913, or formed in pursuance of an Act of Parliament or of Royal Charter or Letters Patent or of an Act of the Legislature of a British possession or under a law of an Indian State, and includes any foreign association carrying on business in British India or owning or possessing any interest in land in Bengal whether such association is incorporated or not, and whether its principal place of business is situated in British India or not, which the Provincial Government may, by general or special order, declare to be a company for the purposes of this Act ; VII of 1913.

(*7*) "firm", "partner" and "partnership" have the same meanings respectively as in the Indian Partnership Act, 1932, provided that the expression "partner" includes any person who being a minor has been admitted to the benefits of partnership ; IX of 1932.

(*7a*) "Hindu undivided family" means a Hindu undivided family governed by *mitakshara* law ,

(*8*) "person" includes a Hindu undivided family, a firm, a company and the Ruler of an Indian State ;

(*9*) "prescribed" means prescribed by rules made under this Act ;

(*10*) "previous year" means—

(*a*) the twelve months ending on the 31st day of March next preceding the year for which the assessment is to be made, or, if the accounts of the assessee have been made up to a date within the said twelve months in respect of a year ending on any date other than the 31st day of March, then at the option of the assessee the year ending on the day to which his accounts have been so made up ;

(*b*) such period as may be determined by the Commissioner in the particular case of any person or class of persons ;

(*c*) in the case of income which is partially agricultural [income from land and partially income chargeable under the Indian Income-tax Act, 1922, under the head "Business", and the business concerned has been newly set up in the financial year preceding the year for which the assessment is to be made, the period from the date of the setting up of such business to the 31st day of March next following, or to the last day of the period determined under sub-clause (*b*), or, if the accounts of the assessee are made up to some other date than the 31st day of March and the case is not one for which a period has been determined by the Commissioner under sub-clause (*b*), then at the option of the assessee, the period from the date of the setting up of such business to such other date : XI of 1922.

Provided that when such other date does not fall between the setting up of such business and the next following 31st day of March it shall be deemed that there is no previous year :

Provided further that where in this clause an option is exercisable by the assessee it shall not be exercisable more than once except with the consent of the Agricultural Income-tax Officer and upon such conditions as such officer may think fit :

The Bengal Agricultural Income-tax Bill, [1943.] 1944.

(Clause 2.)

Provided further that where in this clause an option is exercisable by the assessee and he has been assessed after he has exercised such option it shall not be exercisable by him again so as to vary the meaning of the expression "previous year" as then applicable except with the consent of the Agricultural Income-tax Officer:

Provided also that where the assessee is a partner in a firm, the expression "previous year" in respect of his share of the agricultural income of the firm means the previous year as determined for the assessment of the agricultural income of the firm;

(*11*) "principal officer" used with reference to an Indian State, a company or any other association means—

(*a*) (*i*) the manager or agent in Bengal of the Ruler of the Indian State, or

(*ii*) the secretary, treasurer, manager or agent of the company or association; or

(*b*) any individual connected with the Indian State, company or association upon whom an Agricultural Income-tax Officer has served a notice of his intention of treating him as the principal officer thereof;

(*12*) "public servant" has the same meaning as in the Indian Penal Code; Act XLV of 1860.

(*12a*) "received" used with reference to the receipt of the agricultural income by a person shall include—

(*1*) receipt by an agent or servant on behalf of a principal or master respectively,

(*2*) receipts by other persons which are deemed to be his receipts under the provisions of this Act, and shall also include receipts of agricultural income by way of adjustment of accounts with any other person;

(*13*) "Ruler of an Indian State" means the ruler of such State in his public and official capacity;

(*14*) "total agricultural income" means the total amount of agricultural income referred to in section 4 and computed in the manner laid down in this Act; *[and]*

[(15) "total world income" means all income, profits and gains from whatever source derived directly or indirectly in any part of the world computed in the prescribed manner excepting-

(i) in the case of non-agricultural income, income to which under the provisions of sub-section (3) of section 4 of the Indian Income-tax Act, 1922, that Act does not apply, and XI of 1922.

(ii) in the case of agricultural income, income which under the provisions of clause (b) of section 4 does not form part of the total agricultural income.]

(*15*) "Total world income" means the sum of—

(*a*) the total world income as defined in the Indian Income-tax Act, 1922, and

(*b*) the total agricultural income as defined in this Act, and

(*c*) the agricultural income derived from land in British India excepting Bengal; and

(*16*) "Written down value" means in respect of any irrigation or protective work, or any machinery, plant or other capital asset,—

(*a*) in the case of assets acquired in the previous year, the actual cost to the assessee,

(*b*) in the case of assets acquired before the previous year, the actual cost to the assessee less all depreciation allowable to him under this Act in respect of such work, machinery, plant or other asset as the case may be.

The Bengal Agricultural Income-tax Bill, [1943.] 1944.

(Clauses 3—6.)

CHAPTER I.

Charge of agricultural income-tax.

3. Agricultural income-tax shall be charged for each financial year in accordance with and subject to the provisions of this Act, at the rate or rates specified in the Schedule in respect of the total agricultural income of the previous year of every individual, Hindu undivided family, company, firm or other association of individuals and every Ruler of an Indian State :

Provided that agricultural income-tax shall not be charged on the agricultural income of the Central Government or any Provincial Government or any local authority.

Total agricultural income.

4. Subject to the provisions of this Act, the total agricultural income of any previous year of any person comprises all agricultural income derived from land [*or buildings*] situated within Bengal and received [*or deemed to be received*] by him [*in*] within or without Bengal, including any Local Cess and Education Cess payable in respect of such land [*and buildings*] to such person under the Cess Act, 1880, and the Bengal (Rural) Primary Education Act, 1930, respectively, but does not include— Ben. Act IX of 1880. Ben. Act VII of 1930.

(*a*) any agricultural income derived from land [*or buildings*] situated without Bengal,

(*b*) any agricultural income derived from property held under trust or other legal obligation wholly for religious or charitable purposes, and in the case of property so held in part only for such purposes or in the case of Muslim trusts commonly known as Wakf-al-al-aulads, the income applied [*or finally set apart for application*] thereto.

Explanation.—In this section "Charitable purpose" includes relief of the poor, education, medical relief and the advancement of any other object of general public utility.

CHAPTER II.

Computation of agricultural income-tax and allowances.

Heads of charge to agricultural income-tax.

5. Save as otherwise provided by this Act, the following heads of agricultural income shall be chargeable to agricultural income-tax [*in the manner hereinafter appearing*] namely :—

[(*i*) *Agricultural income from land*

(*ii*) *Agricultural income from buildings*]

(*i*) agricultural income as defined in sub-clause (*a*) of clause (*1*) of section 2 (hereinafter referred to as "agricultural income from rent or revenue");

(*ii*) agricultural income as defined in sub-clause (*b*) of clause (*1*) of section 2 (hereinafter referred to as "agricultural income from agriculture"),

in the manner hereinafter appearing.

Computation of tax and allowances under the head, Agricultural income-[*tax*] from rent or revenue [*land*].

6. Agricultural income-tax shall be payable by an assessee under the head "Agricultural income from [*land*] rent or revenue" in respect of all rent and revenue, including any Local Cess or Education Cess referred to in section 4 derived from land referred to in sub-clause (*a*) of clause (*1*) of section 2 [*and all income derived from land referred to in sub-clause (b) of clause (1) of section 2*] included in his total agricultural income and received [*or deemed to have been received by him*] in the previous year, subject to the following allowances, namely :—

(*1*) any sums paid by him in the previous year on account of—

(*i*) land revenue or rent,

(*ii*) any local rate or cess including Education Cess in respect of such land ;

The Bengal Agricultural Income-tax Bill, [1943.] 1944.

(Clause 6.)

(2) where his interest in such land is subject to a mortgage or other capital charge, the amount of any interest paid by him in the previous year in respect of such mortgage or charge, and where such land has been acquired, reclaimed or improved by him by the use of borrowed capital, the amount of any interest paid by him in the previous year in respect of such capital [;] :

Provided that the interest allowable under this clause shall not exceed the interest which the assessee is liable to pay in respect of such mortgage, charge or capital as a borrower under section 30 of the Bengal Money-lenders Act, 1940 ; Ben. Act X of 1940.

(3) any sum paid by him in the previous year as interest on any loans taken by him under the Agriculturalists' Loans Act, 1884, or the Land Improvement Loans Act, 1883, in respect of such land ; XII of 1884. XIX of 1883.

[(4) in respect of depreciation of, or current repairs to, any irrigation or protective work or any other capital asset other than a building, constructed or purchased for the benefit of such land, a sum equivalent to such percentage of the original cost thereof to the assessee as may in any case or class of cases be prescribed :

Provided that no allowance for depreciation of a capital asset shall be made in respect of any year subsequent to the expiration of the normal life of such asset which shall be deemed to be equal to the number of years which when multiplied by the prescribed percentage amount to one hundred ;]

(4) in respect of the maintenance of any irrigation or protective work or other capital asset the amount paid in the previous year on account thereof.

Explanation.—"Maintenance" includes current repairs and includes also in the case of protective dykes and embankments all such work as may be necessary from year to year for repairing any damage or destruction caused by flood, or other natural causes ;

(4A) depreciation at the prescribed rate in respect of any irrigation or protective work or other capital asset, constructed or acquired after the commencement of this Act for the benefit of the land from which such agricultural income is derived or for the purpose of deriving such agricultural income from such land ;

(5) any sum paid by him in the previous year as premium in order to effect any insurance against loss of or damage to such land or any crops to be raised or cattle to be reared thereon ;

|(6) where the assessee derives from such land rent or revenue, in addition to the allowances mentioned in clauses (1) to (5) of this section,

(a) in respect of the cost of collection of such rent or revenue including the cost of maintenance of any katchari or other capital assets and any expenses of litigation, a sum equal to fifteen per centum of the total amount of rent or revenue which accrued to him in the previous year in respect of such land,

(b) when the rent received is rent-in-kind the cost incurred by him—

(i) in performing any process contemplated in item (ii) of sub-clause (b) of clause (1) of section 2 for rendering the produce which comprised such rent-in-kind fit to be taken to market,

(ii) in transporting such produce to market,

(iii) in maintaining in good repair any agricultural implements or machinery and in providing for the upkeep of cattle for the purposes of such process or transport ;

The Bengal Agricultural Income-tax Bill, [1943.] 1944.

(Clause 6.)

(7) where the assessee derives from such land agricultural income of the type referred to in sub-clause (b) of clause (1) of section 2 in addition to the allowances mentioned in clauses (1) to (5) of this section :—

(a) the cost incurred by him in the previous years :—

(i) in cultivating such land or in raising livestock thereon,

(ii) in performing any process contemplated in sub-clause (ii) of clause (b) of sub-section (1) of section 2 for rendering the produce of such land fit to be taken to market,

(iii) in transporting such produce or livestock to market,

(iv) in maintaining agricultural implements and machinery in good repair and in providing for the upkeep of cattle for the purposes of such cultivation, process or transport,

(b) in respect of machinery or plant which in consequence of its having become obsolete has been sold or discarded, the difference between the written down value determined in the prescribed manner and the amount for which such machinery or plant is actually sold or its scrap value;

(8) any other sum which may be prescribed.]

(6) in respect of the cost of collection of such rent or revenue including the cost of maintenance of any *katchari* or other capital assets and any expenses of litigation, a sum equal to fifteen *per centum* of the total amount of rent or revenue which accrued to him in the previous year in respect of the land from which such rent or revenue is derived

Provided that in the case of an assessee who can produce his accounts audited and certified to be correct by an Accountant, and at the option of such assessee recorded in writing the allowance shall be, instead of such sum, the actual cost of collection incurred during the previous year as determined by the Agricultural Income-tax Officer on the basis of such accounts, subject to a maximum equal to seventeen and one half *per centum* of the total amount of rent or revenue which accrued to him in the previous year in respect of the land from which such rent or revenue is derived.

Explanation.—"Accountant" in this proviso has the same meaning as in clause (*iii*) of sub-section (2) of section 57 and includes the Accountant-General, Bengal, and any person auditing accounts under his direction and control :

Provided further that the assessee, having once exercised the option to claim the actual cost on the basis of his accounts as the allowance admissible as aforesaid, shall not be entitled in any future year to claim instead the alternative allowance admissible except with the previous sanction of the Assistant Commissioner.

(7) when rent derived from such land is rent in kind the cost incurred by the assessee—

(*i*) in performing any process contemplated in item (*ii*) of sub-clause (*b*) of clause (*1*) of section 2 for rendering the produce which comprises such rent in kind fit to be taken to market;

(*ii*) in transporting such produce to market;

The Bengal Agricultural Income-tax Bill, [1943.] 1944.

(Clause 7.)

(*iii*) in maintaining in good repair any agricultural implements or machinery and in providing for the upkeep of cattle for the purposes of such process or transport;

(*3*) any other expenditure of the assessee, not being in the nature of capital expenditure or personal expenditure laid out wholly and exclusively for the purpose of deriving such agricultural income from such land.

[Computation of tax and allowances under the head Agricultural income-tax from buildings.]

[**7.** (*1*) *Agricultural income-tax shall be payable by an assessee under the head "Agricultural income from buildings" in respect of the bona fide annual value of any building from which agricultural income is derived as referred to in sub-clause (c) of clause (1) of section 2 subject to the following allowances, namely:—*

(*a*) *on account of the costs of repairs, a sum equal to one-sixth of such value,*

(*b*) *the amount of any annual premium paid to insure such property against risk of damages or destruction,*

(*c*) *where such building is subject to a mortgage or other capital charge, the amount of any interest on such mortgage or charge paid by the assessee in the previous year, and where such building has been constructed, repaired, renewed or reconstructed by means of borrowed capital, the amount of any interest paid in the previous year on such capital.*

(*2*) *For the purposes of this section the expression "annual value" shall be deemed to mean the sum for which the building could reasonably be expected to let from year to year if the assessee had not occupied it subject to a maximum of ten per centum of the total agricultural income of the assessee.*]

Computation of tax and allowances under the head, Agricultural income-tax from agriculture.

7. Agricultural income-tax shall be payable by an assessee under the head "Agricultural income-tax from agriculture" in respect of all agricultural income derived from land referred to in sub-clause (*b*) of clause (*1*) of section 2 included in his total agricultural income and received by him in the previous year subject to the following allowances, namely :—

(*1*) The cost incurred by the assessee in the previous year:—

(*i*) in cultivating such land or raising livestock thereon ;

(*ii*) in performing any process contemplated in (*ii*) of sub-clause (*b*) of clause (*i*) of section 2 for rendering the produce of such land fit to be taken to market ;

(*iii*) in transporting such produce or livestock to market; and

(*iv*) in maintaining agricultural implements and machinery in good repair and in providing for the upkeep of cattle for the purpose of such cultivation, process, or transport :

Provided that in the case of an individual or Hindu undivided family whose primary means of livelihood is agriculture and whose source of agricultural income is land possessed by such individual or family and cultivated by such individual or by the members of such family as the case may be, with or without the aid of hired labourers the allowance admissible under this clause shall be, instead of such sum, a sum equal to fifty *per centum* of the market value of the produce raised from such land ;

(*2*) any sum paid by him in the previous year on account of—

(*i*) land revenue or rent ;

The Bengal Agricultural Income-tax Bill, [1943.] 1944.

(Clause 8.)

(*ii*) any local rate or cess including Education Cess, in respect of such land ;

(*3*) where his interest in such land is subject to a mortgage or capital charge executed or created by him on or before the 1st day of September, 1941, and incurred for the benefit of such land from which such agricultural income is derived the amount of any interest paid by him in the previous year in respect of such mortgage or charge, and where such land has been acquired, reclaimed or improved by him by the use of borrowed capital after the commencement of this Act the amount of any interest paid by him in the previous year in respect of such capital :

Provided that the interest allowable under this clause shall not exceed the interest which the assessee is liable to pay in respect of such mortgage, charge or capital as a borrower under section 30 of the Bengal Money-Lenders Act, 1940 ;

(*4*) any sum paid by him in the previous year as interest or loans taken by him under the Agricultural Loans Act, 1884, or the Land Improvement Loans Act, 1883, in respect of such land ;

(*5*) any expense incurred on the maintenance of any irrigation or protective work constructed for the benefit of the land from which such agricultural income is derived ;

(*6*) depreciation at the prescribed rate in respect of any irrigaion or protective work or other capital asset constructed or acquired after the commencement of this Act for the benefit of the land from which such agricultural income is derived or for the purpose of deriving such agricultural income from such land ;

(*7*) any sum paid by him in the previous year as premium in order to effect any insurance against loss of or damage to such land or any crops to be raised or cattle to be reared thereon ;

(*8*) in respect of any machinery or plant used exclusively for agricultural purposes which has been sold or discarded, the amount by which the written down value of the machinery or plant exceeds the amount for which the machinery or plant is actually sold or its scrap value:

Provided that such amount is actually written off in the books of the assessee ;

(*9*) any other expenditure of the assessee not being in the nature of capital expenditure or personal expenditure laid out wholly and exclusively for the purpose of deriving such agricultural income from such land.

Computation of tax on mixed incomes.

8. (*1*) In the case of income which is partially agricultural income assessable under [*the head "Agricultural income from land"*] this Act and partially income chargeable under the Indian Income-tax Act, 1922, under the head "Business," agricultural income-tax shall be payable by an assessee in respect of the market value determined in the manner prescribed of any agricultural produce which has been raised by the assessee or received by him as rent-in-kind and which has been utilised as raw material in such business or the sale receipts of which are included in the accounts of the business, subject to any allowances which may be permissible under the provisions of this Act: XI of 1922.

(Clause 8.)

Provided that,—

(*a*) where for the purposes of the assessment of income-tax under the Indian Income-tax Act, 1922, the market value of the said produce has been determined the market value as so determined shall be taken to be the market value for the purposes of this sub-section;

(*b*) where there is a common charge on both agricultural income assessable under this Act and income chargeable under the Indian Income-tax Act, 1922, and such charge is an allowance permissible both under this Act and the Indian Income-tax Act, 1922, then, if for the purposes of the Indian Income-tax Act, 1922, the part of such charge which is to be deemed to be the allowance permissible under that Act has been determined under that Act, the remaining part of such charge shall be deemed to be the allowance to which agricultural income assessable under this Act is subject.

[*Provided*] *that not withstanding anything contained in this Act, in the case of tea* [*the plant Camellia Thea* (*Linn.*)] *grown in Bengal and sold by the grower himself or his agent after manufacture, the agricultural income-tax payable under this Act on the agricultural income derived therefrom under all heads shall be computed in the following manner, namely:—*

(*a*) *as long as for the purposes of assessment of income-tax under the Indian Income-tax Act, 1922, on the income derived therefrom such income is computed under that Act so as to include agricultural income, that portion of such income as so computed on which income-tax is not payable under that Act shall be deemed to be agricultural income on which agricultural income-tax is payable under this Act at the rates specified in the Schedule;*

Explanation.—The expression "income derived therefrom" means where the estate on which the tea is grown extends beyond the boundaries of Bengal that proportion of the aggregate income derived from the growing of tea on the whole estate and the sale of such tea by the grower himself or his agent after manufacture which the area of the estate within Bengal bears to the whole estate ;

(b) if the conditions specified in clause (a) of this proviso cease to be fulfilled, the agricultural income-tax payable under this Act shall be computed in the manner prescribed.]

(*2*) Notwithstanding anything contained in this Act, in the case of tea [the plant *Camellia Thea* (Linn.)] grown in Bengal and sold by the grower himself or his agent after manufacture, the agricultural income derived therefrom shall, as long as for the purposes of assessment of income-tax under the Indian Income-tax Act, 1922 the income derived therefrom is computed under that Act in such manner as to include agricultural income, be deemed to be that portion of such income as so computed on which income-tax is not payable under that Act, and agricultural income tax at the rates specified in the Schedule shall be payable on the whole of such agricultural income as so computed.

Explanation.—Where such income is derived from lands partially in and partially without Bengal, agricultural income-tax shall be levied under this Act on such portion of that

income as is attributable to lands in Bengal according to the following principles, namely,—

(*i*) where the proportion of such income attributable to lands in Bengal has been determined for the purposes of the Indian Income-tax Act, 1922, such apportionment shall be accepted as determining for the purposes of this sub-section the proportion of such income attributable to lands in Bengal ;

(*ii*) where the proportion of such income attributable to lands in Bengal cannot be determined by the method specified in clause (*i*) of this Explanation such proportion shall be determined in such manner as may be prescribed.

[*2*](*3*) For the purpose of the assessment of agricultural income-tax under [*sub-section (1)*] this section or [*under*] any rule made there under [*the provisions of that sub-section*] a certified copy of an order of an assessment under the Indian Income-tax Act, 1922, or a certified copy of an order of any appellate or revising authority or of the High Court or of His Majesty in Council altering or amending such order of assessment under the provisions of that Act shall be conclusive evidence of the contents of such order. XI of 1922

Computation of allowances where estates extend beyond Bengal.

[**9.** *Where an estate from which agricultural income is derived extends beyond the boundaries of Bengal any allowance which may be due under sections 6, 7 or 8 shall, where the facts and circumstances of the particular case do not permit the allowance due in respect of the land and buildings situated within Bengal specifically to be calculated, be deemed to be that proportion of the allowance which would be due if the whole of the estate was situated within Bengal which the area of the estate within Bengal bears to the area of the whole estate.*]

9. Where an allowance admissible under sections 6, 7 or 8 is in respect of a common payment made for the purpose of deriving agricultural income from land part of which is within and part without Bengal, such allowance shall be calculated as such proportion of the common payment as the agricultural income derived from the land within Bengal bears to the agricultural income derived from all the land both within and without Bengal in respect of which such common payment is made.

Exemptions from assessment of tax.

10. Agricultural income-tax shall not subject to the provisions of section 17, be payable on that part of the total agricultural income of a person which is—

(*a*) any dividend which such person receives as a shareholder out of the agricultural income of a company which has paid or will pay the tax in respect of the said agricultural income or any agricultural income which he receives as his share of agricultural income of a firm or association of individuals, which has paid the tax in respect of the said agricultural income ;

(*b*) any sum which he receives as a member of a Hindu undivided family, the agricultural income of which has already been taxed ;

(*c*) any sum paid by such person—

(*i*) to effect an insurance on the life of such person or on the life of a wife or husband or minor child of such person or in respect of a contract for a deferred annuity on the life of such person or on the life of a wife or husband or minor child of such person ;

(*ii*) where the assessee is a Hindu undivided family, to effect an insurance on the life of any male member of such family or of the wife or a minor child of any such member ;

[*Provided that so much of such sums in respect of which exemption from the Indian Income-tax Act, 1922, has been obtained shall not be included in such sums for the purpose of exemption from assessment to agricultural income-tax under this clause:*]

Provided [*further*] that the aggregate of any sums exempted from assessment to agricultural income-tax under this clause shall not exceed one-sixth of the total agricultural income of the assessee.

Prevention of double relief.

11. In computing the amount of any allowance or relief from assessment due under sections 6, 7, 8 or clause (*c*) of section 10 no part of such allowance or relief shall be included which constitutes a ground for relief from Indian Income-tax under the provisions of the Indian Income-tax Act, 1922.

Inclusions to prevent evasion of tax.

12. In computing the total agricultural income of any individual for the purpose of assessment there shall be included—

(*a*) so much of the total agricultural income of a wife or minor child of such individual as arises directly or indirectly—

[(*i*) *from the part ownership by the wife, or minor child in an estate, tenure or holding of which the husband or father, as the case may be, is the joint owner,*]

[*ii*] (*i*) from assets transferred directly or indirectly to the wife by the husband otherwise than for adequate consideration or in connection with an agreement to live apart,

[*iii*] (*ii*) from assets transferred directly or indirectly to the minor child, not being a married daughter, by such individual otherwise than for adequate consideration ;

(*b*) so much of the total agricultural income of any person or association of persons as arises from assets transferred otherwise than for adequate consideration to the person or association by such individual for the benefit of his wife or minor child or both.

CHAPTER III.

Liability to assessment in special cases.

[*Liability of common manager.***]**

[13. *Where any person receives any agricultural income derived from land or buildings as a common manager of such property appointed by or under the order of any Court or under any agreement, on behalf of any persons jointly interested in such property or the agricultural income derived therefrom, the aggregate of sums payable as agricultural income-tax by each person on the agricultural income derived from such property shall be levied upon and recoverable from such common manager who shall be deemed to be the assessee in respect of the agricultural income-tax so payable by such person and all the provisions of this Act shall apply accordingly.*]

Liability of guardian, trustee, agent, receiver or administrator.

14. Where any person receives any agricultural income derived from land [*or buildings*],

(*a*) as a guardian, trustee or agent of any person being a minor, lunatic or idiot or person residing without Bengal, interested in such [*property*] land or the agricultural income derived therefrom, or

(*b*) as a receiver or administrator appointed by or under the order of any Court in respect of such [*property*] land or the agricultural income derived therefrom,

any agricultural income-tax payable under this Act on such income shall be levied upon and recoverable from such guardian, trustee, agent, receiver or administrator [*who*] in like manner and to the same amount as would be leviable upon and recoverable from any such person if in direct receipt of such agricultural income and such guardian, trustee, agent, receiver or administrtor" shall be deemed to be the assessee in respect of the agricultural income-tax so payable by such minor, lunatic, idiot, person residing without Bengal, or other person as the case may be, and all the provisions of this Act shall apply accordingly ;

The Bengal Agricultural Income-tax Bill, [1943.] 1944.

(Clauses 15—17.)

[*Provided that where the agricultural income received by a receiver on behalf of any person is part only of the total agricultural income of such person the agricultural income-tax payable under this Act shall be assessed on the total agricultural income of such person and the amount of tax as so computed shall be levied upon and recoverable from such receiver and such person rateably according to the portion of the total agricultural income of such person received by the receiver and the portion received by such person.*]

Liability of Court of Wards, Administrator-General and Official Trustees, etc.

15. In the case of agricultural income chargeable to agricultural income-tax under this Act derived from land [*or buildings*] which is received by the Court of Wards, an Administrator-General or an Official Trustee or any trustee or trustees appointed under a duly executed trust deed (including the trustee or trustees under any wakf deed which is valid under the Mussalman Wakf Validating Act, 1913), or a common manager the agricultural income-tax payable under this Act on such income shall be levied upon and recoverable from such Court of Wards, Administrator-General, Official Trustee or such other trustee or trustees or such common manager in the like manner and to the same amount as it would be leviable upon or recoverable from any person on whose behalf such agricultural income is received and all the provisions of this Act shall apply accordingly. VI of 1913.

Rateable payment by guardian, trustee, etc.

15A. Where the agricultural income received on behalf of any person by any trustee, agent, receiver, Court of Wards, Official Trustee or common manager referred to in sections 14 and 15 is part only of the total agricultural income of such person, the agricultural income-tax payable under this Act shall be assessed on the total agricultural income of such person and the amount of tax as so assessed shall be levied upon and recoverable from such trustee, agent, receiver, Court of Wards, Official Trustee or common manager and such person rateably according to the portion of the total agricultural income of such person received by such trustee, agent, receiver, Court of Wards, Official Trustee or common manager, as the case may be, and the portion received by such person.

Residuary provisions for computation and recovery of tax under sections [*13,*] 14 and 15.

16. (*1*) In any case falling under the provisions of sections [*13,*] 14 and 15 where any agricultural income or any part thereof is not specifically received on behalf of any one person, or where the individual shares of the persons on whose behalf [*they are*] such income is received are indeterminate or unknown, the tax shall be levied and recoverable at the [*maximum rate of agricultural income-tax according to law*] rate applicable to the total amount of such income.

(*2*) Nothing contained in sections [*13,*] 14 and 15 shall prevent [*if otherwise legally possible*] either the direct assessment of a person therein referred to on whose behalf agricultural income is received, or the recovery from such person of the agricultural income-tax payable in respect of such income.

Tax deemed to be paid on others' behalf by companies, firms and associations.

17. A company, firm or other association of individuals which has paid agricultural income-tax under this Act in respect of its agricultural income as such company, firm or association shall be deemed for the purposes of section 46 to have paid agricultural income-tax on behalf of the share-holders of such company, the partners of such firm or the members of such association, as the case may be, on such part of the agricultural income of every individual share-holder, partner or member as represents the portion of the agricultural income of such company, firm or association which is received by such share-holder, partner or member. [*and such share-holder, partner or member shall be entitled to a refund of agricultural income-tax to the extent provided for in, and according to the provisions of, section 46 on account of any difference between the rate of agricultural income-tax applicable under this Act to the total agricultural income of such company, firm or association and the rate so applicable to the world income of such share-holder, partner or member.*]

The Bengal Agricultural Income-tax Bill, [1943.] 1944.

(Clauses 18—21.)

Liability of person deriving agricultural income jointly for himself and others.

18. (*1*) Save as provided for in sections [*13,*] 14, 15 and 17 if a person receives agricultural income derived from land [*or buildings*] and such income is derived partly for his own benefit and partly for the benefit of beneficiaries or wholly for the benefit of beneficiaries, agricultural income-tax shall be assessed on the total agricultural income derived from such land [*or buildings*] at the rate which would be applicable if such income had been derived solely for his own benefit, and agricultural income-tax at such rate shall be leviable upon and recoverable from such person in respect of such income.

(*2*) Any person receiving agricultural income as referred to in sub-section (*1*) may, before paying to any beneficiary any share of such agricultural income to which such beneficiary is entitled, deduct from such share the amount of agricultural income-tax or its equivalent value in kind if such share is paid in kind rateably paid in respect of such share.

Explanation.—In this section "beneficiary" means a person entitled according to law to a portion of the agricultural income derived from such land [*or buildings.*]

Liability in case of discontinued firms or associations.

19. Where agricultural income is received *[or deemed to be received]* by a firm or association of individuals and the business of such firm or association is discontinued or such firm or association is dissolved every person who was a partner of such firm or member of such association at the time of such discontinuance or dissolution shall be jointly and severally liable to assessment on such agricultural income and for the amount of agricultural income-tax payable under this Act by such firm or association, and all the provisions of this Act shall, so far as may be, apply to such assessment.

Agents to include persons treated as such.

20. Any person employed by or on behalf of a person residing without Bengal, or through whom in the course of any business connection such person is in the receipt of any agricultural income upon whom the Agricultural Income-tax Officer has caused a notice to be served of his intention of treating such person as the agent of the non-resident person, shall for the purposes of this Act be deemed to be such agent :

Provided that no person shall be deemed to be the agent of a non-resident person unless he has had an opportunity of being heard by the Agricultural Income-tax Officer as to his liability.

CHAPTER IV.

[*Machinery of assessment.*] *Income-tax Authorities and Appellate Tribunal.*

Agricultural income-tax authorities.

21. (*1*) There shall be the following classes of agricultural income-tax authorities for the purposes of this Act, namely :—

(*a*) the Commissioner of Agricultural Income-tax, Bengal ;

(*b*) the Assistant Commissioner of Agricultural Income-tax, Bengal ;

(*c*) Bengal Agricultural Income-tax Officers.

(*2*) The authorities specified in sub-section (*1*) shall be appointed by the Provincial Government.

(*3*) The Commissioner of Agricultural Income-tax, Bengal, shall in respect of the whole of Bengal exercise the powers conferred and perform the duties imposed on him by this Act and by such rules as may be prescribed.

(*4*) The Assistant Commissioner of Agricultural Income-tax, Bengal, shall exercise in respect of the whole of Bengal all the powers provided under section 33 and such powers of the Commissioner under this Act or the rules made thereunder, except the powers provided under section 35, as may be delegated to him by the Commissioner with the approval of the Provincial Government.

(*5*) The Bengal Agricultural Income-tax Officers shall, in respect of such areas as the Provincial Government may by notification determine, exercise the powers conferred and perform the duties imposed on them by this Act and by such rules as may be prescribed.

The Bengal Agricultural Income-tax Bill, [1943.] 1944.

(Clauses 21A, 22.)

Appellate Tribunal.

21A. (*1*) The Provincial Government shall from time to time appoint, as and when may be necessary for the purpose of hearing appeals preferred under section 33, an Appellate Tribunal consisting of three members.

(*2*) The Appellate Tribunal shall consist of one judicial member, one lawyer member and one accountant member as hereinafter defined,—

(*a*) the judicial member shall be a person who has exercised the powers of a District Judge in Bengal or who possesses such qualifications as are normally required for appointment to the post of District Judge in Bengal

(*b*) the lawyer member shall be a barrister or advocate of the High Court of Calcutta or a pleader who has practised professionally for a period of not less than five years or an Agricultural Income-tax practitioner who holds a degree in law of any Indian University and has practised professionally for a period of not less than five years,

Explanation—Agricultural Income Tax practitioner in this clause has the same meaning as in clause (iv) of sub-section (2) of section 57,

(*c*) the accountant member shall be a person who has, for a period of not less than six years, practised professionally as a Registered Accountant enrolled on the Register of Accountants maintained by the Central Government under the Auditors Certificate Rules, 1932

Provided that the Provincial Government may appoint as accountant member of the Tribunal a person not qualified as required by this clause if the Provincial Government is satisfied that he is qualified in accountancy and has adequate experience of a character which renders him suitable for appointment to the Tribunal

(*3*) The appointment of any member of the Tribunal shall be for such period as the Provincial Government may determine and the period so determined may be extended from time to time by the Provincial Government for such further period or periods as the Provincial Government may consider necessary

(*4*) The judicial member shall be President of the Appellate Tribunal and during any period during which the appointment of a lawyer member or an accountant member is not made the President of the Appellate Tribunal shall for the purpose of the admission of appeals under section 35 be deemed to possess all the powers of the Appellate Tribunal

(*5*) If the members of the Appellate Tribunal differ in opinion on any point, the point shall be decided according to the opinion of the majority

(*6*) The procedure of the Appellate Tribunal in all matters relating to the discharge of its functions, including the place or places of its sittings, shall be as prescribed.

CHAPTER IVA.

Machinery of assessment.

[Supply of information regarding dividends.]

***[22.** Where agricultural income is received or deemed to be received by a company, the principal officer of such company shall, on or before the 15th day of June in each year,*

(Clauses 23, 24.)

furnish to the prescribed officer a return in the prescribed form and verified in the prescribed manner of the names and addresses, as entered in the register of share-holders maintained by such company, of the share-holders to whom a dividend or aggregate dividends exceeding such amount as may be prescribed in this behalf has or have been distributed out of such agricultural income during the preceding year and of the amount so distributed to each such share-holder.]

Certificate by company to share-holders receiving dividends.

23. The principal officer of every [*such*] company shall at the time of distribution of dividends out of the agricultural income received [*or deemed to be received*] by such company, furnish to every person receiving such dividend a certificate to the effect that the company has paid or will pay agricultural income-tax on the agricultural income which is being distributed in the shape of dividend and specifying such other particulars as may be prescribed.

Return of agricultural income.

24. (*1*) The Agricultural Income-tax Officer shall, on or before the 1st day of May in each year, give notice, by publication [*in the prescribed manner*] in such newspapers as may be prescribed and in such other manner as may be prescribed requiring every person whose total agricultural income during the previous year exceeded the maximum amount which is not chargeable to agricultural income-tax to furnish, within such period not being less than sixty days as may be specified in the notice, a return, in the prescribed form and verified in the prescribed manner, setting forth (along with such other particulars as may be required by the notice) his total agricultural income during that year :

Provided that the Agricultural Income-tax Officer may in his discretion extend the date for the delivery of the return in the case of any person or class of persons and shall in the case of agricultural income assessable under section 8 allow such reasonable extension of such date as may be necessary to enable the assessee to file any certified copy of an assessment order under the Indian Income-tax Act, 1922. XI of 1922.

(*2*) In the case of any person whose total income is, in the Agricultural Income-tax Officer's opinion, of such an amount as to render such person liable to agricultural income-tax, the Agricultural Income-tax Officer may serve a notice upon him requiring him to furnish, within such period, not being less than thirty days, as may be specified in the notice, a return in the prescribed form and verified in the prescribed manner setting forth along with such other particulars as may be provided for in the notice his total agricultural income during the previous year :

Provided that the Agricultural Income-tax Officer may in his discretion extend the date for the delivery of the return and shall in the case of agricultural income assessable under section 8 allow such reasonable extension of such date as may be necessary to enable the assessee to file any certified copy of an assessment order under the Indian Income-tax Act, 1922.

(*3*) If any person has not furnished a return within the time allowed by or under sub-section (*1*) or sub-section (*2*), or having furnished a return under either of these sub-sections, discovers any omission or wrong statement therein, he may furnish a return or a revised return, as the case may be, at any time before the assessment is made.

(*4*) The Agricultural Income-tax Officer may serve on any person who has made a return under sub-section (*1*) or upon whom a notice has been served under sub-section (*2*) a notice requiring him, on a date to be therein specified, to produce or cause to be produced such accounts or documents as the Agricultural Income-tax Officer may require :

Provided that the Agricultural Income-tax Officer may on reasonable grounds and on application being made to him in this behalf allow such accounts or documents to be produced on a date later than that specified in the notice :

Provided further that the Agricultural Income-tax Officer shall not require the production of any accounts relating to a period more than three years prior to the previous year. [*and shall not except with permission of the Commissioner*

require the production of any accounts relating to agricultural income which is assessed under the provisions of the proviso to sub-section (1) of section 8 and regarding which an assessee has submitted together with his return under section 24 a certified copy of an assessment order under the Indian Income-tax Act, 1922.]

Assessment.

25. (*1*) If the Agricultural Income-tax Officer is satisfied without requiring the presence of the assessee or the production by him of any evidence that a return made under section 24 is correct and complete, he shall assess the total agricultural income of the assessee, and shall determine the sum payable by him on the basis of such return.

(*2*) If the Agricultural Income-tax Officer is not satisfied without requiring the presence of the person who made the return or the production of evidence that a return made under section 24 is correct and complete, he shall serve on such person [illegible] requiring him, on a date to be therein specified, either to attend at the Agricultural Income-tax Officer's office or to produce, to cause to be there produced, any evidence on which such person may rely in support of the return.

(*3*) On the date specified in the notice issued under sub-section (*2*) or as soon afterwards as may be, the Agricultural Income-tax Officer, after hearing such evidence as such person may produce and such other evidence as the Agricultural Income-tax Officer may require on specified points, shall, by an order in writing, assess the total agricultural income of the assessee, and determine the sum payable by him on the basis of such assessment.

(*4*) The powers conferred by sub-sections (*2*) and (*3*) shall not except with the permission of the Commissioner be exercised by the Agricultural Income-tax Officer in the case of agricultural income which is assessed under the provisions of [*the proviso to*] sub-section [(*1*)] (*2*) of section 8 and regarding which an assessee has submitted together with his return under section 24 a certified copy of an assessment order under the Indian Income-tax Act, 1922. XI of 1922.

(*5*) If any person fails to make the return required by any notice given under sub-section (*2*) of section 24 and has not made a return or a revised return under sub-section (*3*) of the same section or fails to comply with all the terms of a notice issued under sub-section (*4*) of the same section or, having made a return, fails to comply with all the terms of a notice issued under sub-section (*2*) of this section, [*the Agricultural Income-tax Officer*] or fails to produce before the Agricultural Income-tax Officer any order under the Indian Income-tax Act, 1922, or a certified copy thereof, which may be necessary under the provisions of this Act for the purpose of enabling any assessment to be made under section 8, such officer shall make the assessment to the best of his judgment and determine the sum payable by the assessee on the basis of such assessment.

Set off of loss in computing taxable agricultural income.

26. (*1*) Where in any year under either head of agricultural income specified in section 5 it is computed that the sum on which agricultural income-tax is payable by the assessee is a negative quantity the assessee shall be deemed to have sustained a loss under that head to that extent and such loss shall be set off against the sum computed under the other head of agricultural income as that on which agricultural income-tax is payable in the same year.

(*2*) Where the total sum computed under both heads of agricultural income as that on which agricultural income-tax is payable by an assessee in any year, being a previous year not earlier than the previous year for the assessment for the year ending on the 31st day of March, 1945, is a negative quantity, the assessee shall be deemed to have sustained a loss to that extent in that year, and such loss shall be carried forward to the following year and set off against the sum on which agricultural income-tax is computed to be payable in such year, and if such loss cannot be wholly set off in such year the amount of such loss not so set off shall be carried forward in the same manner to the next following year and so on, but no amount of such loss shall be carried forward for more than six successive years.

Tax of deceased person payable by representative.

27. (*1*) Where a person dies, his executor, administrator or other legal representative shall be liable to pay out of the estate of the deceased person to the extent to which the estate is capable of meeting the charge the agricultural income-tax assessed as payable by such person, or any agricultural income-tax which would have been payable by him under this Act if he had not died.

(*2*) Where a person dies before the publication of the notice referred to in sub-section (*1*) of section 24 or before he is served with a notice under sub-section (*2*) of section 24 or section 36 as the case may be, his executor, administrator or other legal representative shall, on the serving of the notice under sub-section (*2*) of section 24 or under section 36, as the case may be, comply therewith, and the Agricultural Income-tax Officer may proceed to assess the total agricultural income of the deceased person as if such executor, administrator or other legal representative were the assessee.

(*3*) Where a person dies without having furnished a return which he has been required to furnish under the provisions of section 24 or having furnished a return which the Agricultural Income-tax Officer has reason to believe to be incorrect or incomplete, the Agricultural Income-tax Officer may make an assessment of the total agricultural income of such person and determine the agricultural income-tax payable by him on the basis of such assessment, and for this purpose may by the issue of the appropriate notice which would have had to be served upon the deceased person had he survived, require from the executor, administrator or other legal representatives of the deceased person any accounts, documents or other evidence which he might under the provisions of sections 8, 24 and 25 have required from the deceased person.

Assessment in case of discontinued firm or association.

28. (*1*) Where agricultural income is received [*or deemed to be received*] by a company, firm or association of individuals and the business [*of*] through which such agricultural income is received by such company, firm or association is discontinued in any year, an assessment may be made in that year on the basis of the agricultural income received [*or deemed to be received*] during the period between the end of the previous year and the date of such discontinuance in addition to the assessment, if any, made on the basis of the agricultural income so received [*or deemed to be received*] in the previous year.

(*2*) Any person discontinuing any such business shall give to the Agricultural Income-tax Officer notice of such discontinuance within [*fifteen*] thirty days thereof, and where any person fails to give the notice required by this sub-section, the Agricultural Income-tax Officer may direct that a sum shall be recovered from him by way of penalty not exceeding the amount of agricultural income-tax subsequently assessed on him in respect of any agricultural income of the company, firm or association of individuals up to the date of the discontinuance of its business.

Change in constitution of a firm or ownership of business.

28A. (*1*) Where, at the time of making an assessment under section 25, it is found that a change has occurred in the constitution of a firm or that a firm has been newly constituted, the assessment shall be made on the firm as constituted, at the time of making the assessment.

(*2*) Where a person carrying on any business in course of which agricultural income is received has been succeeded in such capacity by another person, such person and such other person shall each be assessed in respect of his actual share of the agricultural income of the previous year:

Provided that, when the person succeeded cannot be found, the assessment of the agricultural income of the year in which the succession took place up to the date of succession and for the year preceding that year shall be made on the person succeeding him in like manner and to the same amount as it would have been made on the person succeeded or when the tax in respect of the assessment made for either of such years assessed on the person succeeded cannot be recovered

from him, it shall be payable by and recoverable from the person succeeding, and such person shall be entitled to recover from the person succeeded the amount of any tax so paid.

Assessment after partition of a Hindu undivided family.

29. (*1*) Where, at the time [*when*] of making an assessment [*is made*] under section 25, it is claimed by or on behalf of any member of a Hindu undivided family hitherto assessed as undivided that a partition has taken place among [*the*] members or groups of members of such family, the Agricultural Income-tax Officer shall make [*such*] due inquiry thereinto, and, if a certified copy of a decree of a competent Civil Court for partition of the joint family property or a document purporting to show that there is separate possession and enjoyment of such property is produced, and in the case of a document other than a certified copy of a decree the Agricultural Income-tax Officer is satisfied that such document has been acted upon by the parties thereof, or if the Agricultural Income-tax Officer is otherwise satisfied that the Hindu undivided family has ceased to exist as such and the agricultural income is being enjoyed separately by the members or groups of the members of such family in definite shares, [*as he may think fit, and, if he is satisfied that the joint family property has been partitioned among the various members or groups of members in definite portions*] he shall record an order to that effect

Provided that no such order shall be recorded until notices of the inquiry have been served on all the members of the family.

(*2*) Where such an order has been passed, the Agricultural Income-tax Officer shall make an assessment of the total agricultural income received by or on behalf of the joint family as such, as if no partition had taken place, and each member or group of members shall, in addition to any agricultural income-tax for which he or it may be separately liable and notwithstanding anything contained in clause (*b*) of section 10, be liable for a share of the agricultural income-tax on the agricultural income so assessed according to the portion of the joint family property allotted to him or it, and the Agricultural Income-tax Officer shall make assessment accordingly on the various members and groups of members in accordance with the provisions of section 25:

Provided that all the members and groups of members whose joint family property has been partitioned during previous year shall be liable jointly and severally for the agricultural income-tax assessed on the total agricultural income received by or on behalf of the joint family as such up to the date of partition

(*3*) Where such an order has not been passed in respect of a Hindu family hitherto assessed as undivided, such family shall be deemed for the purposes of this Act to continue to be a Hindu undivided family.

Cancellation of assessment where cause is shown.

30. Where an assessee within one month from the service of a notice of demand issued as hereinafter provided satisfies the Agricultural Income-tax Officer that he was prevented by sufficient cause from making the return required by section 24 or that he did not receive the notice issued under sub-section (*4*) of section 24, or sub-section (*2*) of section 25, or that he had not a reasonable opportunity to comply, or was prevented by sufficient cause from complying, with the terms of the last mentioned notices, the Agricultural Income-tax Officer shall cancel the assessment and proceed to make a fresh assessment in accordance with the provisions of section 25.

Penalty for concealment of income.

31. (*1*) If the Agricultural Income-tax Officer, the Assistant Commissioner, *[or]* the Commissioner or the Appellate Tribunal in the course of any proceedings under this Act, is satisfied that any person—

(*a*) has without reasonable cause failed to furnish the return of his total agricultural income which he was required to furnish by notice given under sub-section (*1*) or sub-section (*2*) of section 24 or section 26 or has without reasonable cause failed to furnish it within the time allowed and in the manner required by such notice, or

(*b*) has without reasonable cause failed to comply with a notice under sub-section (*4*) of section 24 or sub-section (*2*) of section 25, or

(*c*) has concealed the particulars of his agricultural income or deliberately furnished inaccurate particulars of such income,

he may direct that such person shall pay by way of penalty, in the case referred to in clause (*a*), in addition to the amount of the agricultural income-tax payable by him a sum not exceeding [*one and a half times*] that amount, and in the cases referred to in clauses (*b*) and (*c*), in addition to any agricultural income-tax payable by him, a sum not exceeding *[one and a half times]* the amount of the agricultural income-tax which would have been avoided if the income as returned by such person had been accepted as the correct agricultural income :

Provided that—

(*a*) no penalty for failure to furnish the return of his total agricultural income shall be imposed on an assessee whose total agricultural income is less than three thousand and five hundred rupees unless he has been served with a notice under sub-section (*2*) of section 24 :

(*b*) where a person has failed to comply with a notice under sub-section (*2*) of section 24 or section 36 and proves that he has no income liable to agricultural income-tax, the penalty imposable under this sub-section shall be a penalty not exceeding twenty-five rupees.

(*2*) No order shall be made against the person under sub-section (*1*) unless the [*assessee*] such person has been heard or has been given a reasonable opportunity of being heard.

(*3*) No prosecution for an offence against this Act shall be instituted in respect of the same facts on which a penalty has been imposed under this section.

(*4*) When the Appellate Tribunal, the Commissioner or the Assistant Commissioner makes an order under sub-section (*1*) he shall forthwith send a copy of the same to the Agricultural Income-tax Officer concerned.

Notice of demand.

32. When any agricultural income-tax or penalty is due in consequence of any order passed under or in pursuance of this Act, the Agricultural Income-tax Officer shall serve upon the assessee or other person liable to pay such tax or penalty a notice of demand in the prescribed form specifying the sum so payable.

Appeal against assessment under this Act.

33. (*1*) Any assessee objecting to the amount of agricultural income assessed under section 25 or section 30 or the amount of loss computed under section 26 or the amount of agricultural income-tax determined under section 25 or section 30 or denying his liability to be assessed under this Act or objecting to a refusal of an Agricultural Income-tax Officer to make a fresh assessment under section 30 or objecting to any order under section 29 or section 31 made by an Agricultural Income-tax Officer or objecting to any order imposing any penalty [*imposed*] by an Agricultural Income-tax Officer under sub-section (*1*) of section 43 or objecting to a refusal of an Agricultural Income-tax Officer to allow a claim to a refund under section 45, 46, 48 or 50 or the amount of the refund allowed by the Agricultural Income-tax Officer under any of those sections, may appeal to the Assistant Commissioner against the assessment or against such refusal or order :

Provided that no appeal shall lie against an order under sub-section (*1*) of section 43 unless the agricultural income-tax has been paid.

(*2*) The appeal shall ordinarily be presented within thirty days of receipt of the notice of demand relating to the assessment or penalty objected to or of the intimation of the refusal to pass an order under sub-section (*1*) of section

29 or of the date of the refusal to make a fresh assessment under section 30 or of the intimation of an order under section 45, 46, 48 or 50, as the case may be ; but the Assistant Commissioner may admit an appeal after the expiration of the period if he is satisfied that the appellant had sufficient cause for not presenting it within that period.

(*3*) The appeal shall be in the prescribed form and shall be verified in the prescribed manner.

Hearing of appeal.

34. (*1*) The Assistant Commissioner shall fix a day and place for the hearing of the appeal and may from time to time adjourn the hearing[.] :

Provided that if the assessee or his agent is not present before the Assistant Commissioner when such day and place are fixed or such adjournment is made, the Assistant Commissioner shall inform the assessee or his agent by notice sent by post of the day and place fixed or of any date to which the hearing of such appeal is adjourned as the case may be.

(*2*) The Assistant Commissioner may, before disposing of any appeal, make such further inquiry as he thinks fit, or cause further inquiry to be made by the Agricultural Income-tax Officer.

(*3*) The Assistant Commissioner may, at the hearing of an appeal, allow an appellant to go into any ground of appeal not specified in the grounds of appeal, if the Assistant Commissioner is satisfied that the omission of that ground from the form of appeal was not wilful or unreasonable.

(*4*) In disposing of an appeal, the Assistant Commissioner may, in the case of an order of assessment,—

(*a*) confirm, reduce, enhance or annul the assessment ; or

(*b*) set aside the assessment and direct the Agricultural Income-tax Officer to make a fresh assessment after making such further inquiry as the Agricultural Income-tax Officer thinks fit or the Assistant Commissioner may direct, and the Agricultural Income-tax Officer shall thereupon proceed to make such fresh assessment and determine where necessary the amount of agricultural income-tax payable on the basis of such fresh assessment ; or

(*c*) in the case of an order under section 45, section 46, section 48 or section 50 confirm, cancel or vary such order ; or

(*d*) in the case of an order under sub-section (*1*) of section 29, confirm such order or cancel it and either direct the Agricultural Income-tax Officer to make further inquiry and pass a fresh order to make an assessment in the manner laid down in sub-section (*2*) of section 29 ; or

(*e*) in the case of an order under section 31 or sub-section (*1*) of section 43, confirm or cancel such order or vary it so as either to enhance or reduce the penalty ; or

(*f*) in the case of an appeal against a computation of loss under section 26, confirm or vary such computation :

Provided that the Assistant Commissioner shall not enhance an assessment or a penalty or reduce a refund unless the appellant has had a reasonable opportunity of showing cause against such enhancement or such reduction *[:].*

[Provided further that at the hearing of any appeal against an order of an Agricultural Income-tax Officer, the Agricultural Income-tax Officer shall have the right to be heard either in person or by a representative.]

(*5*) The Assistant Commissioner shall on the conclusion of the appeal communicate the orders passed by him to the assessee and to the Commissioner.

[Power of revision.]

*[**35.** (*1*) The Commissioner may of his own motion call for the record of any proceedings under this Act except on appeal under sections 33 and 34 which have been or are being carried on or dealt with by any authority subordinate to him and on receipt of such record, he may make such inquiry or*

The Bengal Agricultural Income-tax Bill, [1943.] 1944.

(Clauses 35, 35A.)

cause such inquiry to be made as he deems necessary and, subject to the provisions of this Act, may pass such orders thereon as he thinks fit.

(2) Subject to such rules as may be prescribed and in such cases or classes of cases as may be prescribed, the Board of Revenue may, upon application or of its own motion, revise any order passed by the Assistant Commissioner under sections 33 and 34 on an appeal or by the Commissioner in revision under sub-section (1):

Provided that neither the Commissioner nor the Board of Revenue shall pass any order prejudicial to an assessee without hearing him or giving him a reasonable opportunity of being heard.]

Procedure of appeal to the Appellate Tribunal.

35. (1) Any assessee objecting to an order passed by the Assistant Commissioner under section 31 or section 34 may appeal to the Appellate Tribunal within sixty days of the date on which such order is communicated to him.

(2) The Commissioner may, if he objects to an order passed by the Assistant Commissioner under section 34, direct the Agricultural Income-tax Officer to appeal to the Appellate Tribunal against such order and in such case the Agricultural Income-tax Officer shall make the appeal within sixty days from the date on which the order is communicated to the Commissioner by the Assistant Commissioner.

(3) The Appellate Tribunal may admit an appeal after the expiry of the sixty days referred to in sub-sections (1) and (2) if he is satisfied that there was sufficient cause for not presenting it within that period.

(4) An appeal to the Appellate Tribunal shall be in the prescribed form and shall be verified in the prescribed manner, and shall, except in the case of an appeal referred to in sub-section (2), be accompanied by a fee of twenty-five rupees.

(5) The Appellate Tribunal may, after giving both parties to the appeal an opportunity of being heard, pass such orders as it thinks fit, and shall communicate such orders to the assessee and to the Commissioner.

(6) Save as provided in section 62 the orders passed by the Appellate Tribunal on appeal shall be final.

(7) Where an appeal is made to the Appellate Tribunal under this section the costs shall be in the discretion of the said Tribunal.

Power of revision by Commissioner.

35A. (1) The Commissioner may of his own motion call for the record of any proceeding under this Act in which an order has been passed by any authority subordinate to him and may make such inquiry or cause such inquiry to be made and, subject to the provisions of this Act, may pass such order thereon, not being an order prejudicial to the assessee, as he thinks fit:

Provided that the Commissioner shall not revise any order under this sub-section if—

(a) where an appeal against the order lies to the Assistant Commissioner or to the Appellate Tribunal, the time within which such appeal may be made has not expired; or,

(b) the order is pending on an appeal before the Assistant Commissioner or has been made the subject of an appeal to the Appellate Tribunal; or

(c) the order has been made more than one year previously.

(2) The Commissioner may, on application by an assessee for revision of an order under this Act passed by any authority subordinate to the Commissioner, made within one year from the date of the order, call for the record of the proceeding in which such order was passed, and on receipt of the record

may make such inquiry or cause such inquiry to be made, and, subject to the provisions of this Act, may pass such order thereon, not being an order prejudicial to the assessee, as he thinks fit :

Provided that the Commissioner shall not revise any order under this sub-section if—

(*a*) where an appeal against the order lies to the Assistant Commissioner or to the Appellate Tribunal but has not been made, the time within which such appeal may be made has not expired, or, in the case of an appeal to the Appellate Tribunal, the assessee has not waived his right of appeal ; or

(*b*) where an appeal against the order has been made to the Assistant Commissioner, the appeal is pending before the Assistant Commissioner ; or

(c) the order has been made the subject of an appeal to the Appellate Tribunal :

Provided further that an order by the Commissioner declining to interfere shall be deemed not to be an order prejudicial to the assessee.

(*3*) Every application by an assessee under sub-section (*2*) shall be accompanied by a fee of twenty-five rupees.

Income escaping assessment.

36. (*1*) If in consequence of definite information which has come into his possession the Agricultural income-tax Officer discovers that agricultural income chargeable to agricultural income-tax has escaped assessment in any year, or has been under-assessed, or has been assessed at too low a rate, or has been the subject of excessive relief under this Act, the Agricultural Income-tax Officer may, *[in any case in which he had reason to believe that the assessee has concealed the particulars of his agricultural income or deliberately furnished inaccurate particulars thereof, at any time within eight years, and in any other case]* at any time within four years of the end of that year, serve on the person liable to pay agricultural income-tax on such agricultural income, or in the case of a company or the Ruler of an Indian State, on the principal officer of such company or State, a notice containing all or any of the requirements which may be included in a notice under sub-section (*2*) of section 24 and may proceed to assess or re-assess such agricultural income and the provisions of this Act shall, so far as may be, apply accordingly as if the notice were a notice issued under that sub-section :

Provided that the agricultural income-tax shall be charged at the rate at which it would have been charged had the agricultural income not escaped assessment or full assessment, as the case may be *[:]*.

[Provided further, that when the agricultural income concerned is liable to assessment for a year ending prior to the commencement of this Act or where the assessment made or to be made is an assessment made or to be made on a person deemed to be the agent of a non-resident person under section 20, this sub-section shall have effect as if for the periods of eight years and four years a period of one year were substituted.]

(*2*) No order of assessment under section *[24]* 25 or of assessment or re-assessment under sub-section (*1*) of this section shall be made after the expiry *[in any case to which clause (c) of sub-section (1) of section 31 applied, of eight years, and in any other case,]* of four years from the end of the year in which the agricultural income was first assessable.

Rectification of mistake.

37. (*1*) The Commissioner may at any time within four years from the date of any order passed by him in revision under section *[35]* 35A, the Appellate Tribunal or the Assistant Commissioner may, at any time within four years from the date of any order passed by it or him *[in]* on appeal and the Agricultural Income-tax Officer may, at any time within four years from the date of any assessment order or refund order passed by him on his own

motion rectify any mistake apparent from the record of the revision, appeal, assessment or refund, as the case may be, and shall within the like period rectify any such mistake which has been brought to his notice by an assessee :

Provided that no such rectification shall be made, having the effect of enhancing an assessment or reducing a refund unless the Commissioner, the Appellate Tribunal the Assistant Commissioner or the Agricultural Income-tax Officer, as the case may be, has given notice to the assessee of his intention so to do and has allowed the assessee a reasonable opportunity of being heard.

(*2*) Where any such rectification has the effect of reducing the assessment, the Agricultural Income-tax Officer shall make any refund which may be due to such assessee.

(*3*) Where any such rectification has the effect of enhancing the assessment or reducing a refund the Agricultural Income-tax Officer shall serve on the assessee a notice of demand in the prescribed form specifying the sum payable, and such notice of demand shall be deemed to be issued under section 32 and the provisions of this Act shall apply accordingly.

Tax to be calculated to nearest anna.

38. In the determination of the amount of agricultural income-tax or of a refund payable under this Act, fraction of an anna less than six pies shall be disregarded, and fraction of an anna equal to or exceeding six pies shall be regarded as one anna.

Power to take evidence on oath, etc.

39. The Agricultural Income-tax Officer *[and]*, the Assistant Commissioner and the Appellate Tribunal shall, for the purposes of this Chapter, and the Commissioner shall, for the purposes of section *[35]* 35A, have the same power as are vested in a court under the Code of Civil Procedure, 1908, when trying a suit in respect of the following matters, namely :— **Act V of 1908.**

(*a*) enforcing the attendance of any person and examining him on oath or affirmation ;

(*b*) compelling the production of documents ; and

(*c*) issuing commissions for the examination of witnesses ;

and any proceeding before an Agricultural Income-tax Officer *[or]*, Assistant Commissioner or the Appellate Tribunal under this Chapter or before the Commissioner under section *[35]* 35A, shall be deemed to be a "Judicial proceeding" within the meaning of sections 193 and 228 and for the purposes of section 196 of the Indian Penal Code. **Act XLV of 1860.**

Power to call for information.

40. The Agricultural Income-tax Officer or Assistant Commissioner may, for the purposes of this Act,—

(*1*) require any firm or Hindu undivided family to furnish him with a return of the members of the firm, or of the manager or adult male members of he family, as the case may be, and of their addresses ;

(*2*) require any person whom he has reason to believe to be a trustee, guardian, or agent, to furnish him with a return of the names of the persons for or of whom he is trustee, guardian, or agent, and of their addresses.

Power to inspect the register of members of any company.

41. The Agricultural Income-tax Officer or any person authorized by him in writing in this behalf may inspect and, if necessary, take copies or cause copies to be taken. of any register of the members, debenture-holders or mortgagees of any company or of any entry in such register.

CHAPTER V.

Recovery of tax and penalties.

Tax when payable.

42. (*1*) Any amount specified as payable in a notice of demand under section 32 or an order under section 34 *[or]*, section 35 or section 35A, shall be paid within the time, at the place and to the person mentioned in the notice or order, or if a time is not so mentioned, then on or before the first day of the second month following the date of the service of the notice or order, and any assessee failing so to pay shall be deemed to be in default :

Provided that where an assessee has presented an appeal under section 33, if such assessee makes an application [in

prescribed manner] to the Agricultural Income-tax Officer, supported by a certified copy of an order by the Assistant Commissioner [*that such appeal has been admitted,*] or a certified copy of any entry in any register maintained by the Assistant Commissioner showing that such appeal has been presented for an extension of the period allowed for payment of the said tax until the appeal is disposed of, the Agricultural Income-tax Officer shall, unless the Assistant Commissioner for reasons to be recorded in writing directs otherwise, extend such period until the disposal of the said appeal.

(*2*) If an assessee makes an application within the time mentioned in the notice of demand in section 32 for being allowed to pay the tax due by instalments, the Agricultural Income-tax Officer may in his discretion, by order in writing allow the assessee to pay the tax due in instalments not exceeding four in number at such intervals as the said officer may fix in his discretion :

Provided that if as a result of an application made by the assessee, the Agricultural Income-tax Officer allows the assessee to pay the tax due in instalments, the assessee shall be deemed to have waived all his rights of appeal under this Act.

Provided further that if, on being allowed to pay the tax due by instalments, the assessee defaults in the payment of any one instalment he shall be deemed to be a defaulter in respect of the total remaining amount of tax due

Mode and time of recovery

43. (*1*) When an assessee is in default in making a payment of agricultural income-tax, the Agricultural Income-tax Officer may in his discretion direct that, in addition to the amount of the arrears, a sum not exceeding half that amount shall be recovered from the assessee by way of penalty

(*2*) For the purposes of sub-section (*1*), the Agricultural Income-tax Officer may direct the recovery of any sum less than half the amount of the arrears and may enhance the sum so directed to be recovered from time to time in the case of a continuing default, so however that the total sum so directed to be recovered shall not exceed half the amount of the arrears payable.

(*3*) The Agricultural Income-tax Officer may forward to the Collector a certificate under his signature specifying the amount of arrears due from an assessee, and the Collector on receipt of such certificate, shall proceed to recover from such assessee the amount specified therein as if it were an arrear of land revenue

Provided that without prejudice to any other powers of the Collector in this behalf, he shall for the purpose of recovering the said amount have in respect of the attachment and sale of debts due to the assessee the powers which under the Code of Civil Procedure, 1908, a Civil Court has in respect of the attachment and sale of debts due to a judgment-debtor for the purpose of the recovery of an amount due under a decree.

Act V of 1908.

(*4*) No proceeding for the recovery of any tax payable under this Act shall be commenced after the expiration of three years after,—

(*a*) the last date on which the tax is payable without the assessee being deemed to be in default, or

(*b*) the date on which the last instalment fixed under sub-clause (*2*) of section 42 falls due, or

(*c*) the date on which any appeal relating to the payment of tax has been disposed of,

whichever is the later.

Recovery of penalties.

44. Any sum imposed by way of penalty under this Act shall be recoverable in the manner provided in this Chapter for the recovery of arrear of agricultural income-tax.

The Bengal Agricultural Income-tax Bill, [1943.] 1944.

(Clauses 45, 46.)

CHAPTER VI.

Refunds.

Refunds.

45. (*1*) If any individual, Hindu undivided family, company, Ruler of an Indian State, firm or other association of persons satisfies the Agricultural Income-tax Officer that the amount of agricultural income-tax paid by him or by it or on his or its behalf or treated as paid on his or its behalf for any year exceeds the amount with which he or it is properly chargeable under this Act for that year, he or it shall be entitled to a refund of any such excess.

(*2*) The Assistant Commissioner in the exercise of his appellate powers or the Commissioner in the exercise of his powers of revision if satisfied to the like effect shall cause a refund to be made by the Agricultural Income-tax Officer of any amount found to have been wrongly paid or paid in excess.

(*3*) Where agricultural income of one person is included under any provision of this Act in the total agricultural income of any other person such other person only shall be entitled to a refund under this section in respect of such agricultural income.

(*4*) Nothing in this section shall operate to validate any objection or appeal which is otherwise invalid or to authorise the revision of any assessment or other matter which has become final and conclusive, or the review by any officer of a decision of his own which is subject to appeal or revision or where any relief is specifically provided elsewhere in this Act, to entitle any person to any relief other or greater than that relief.

[Refunds of tax deemed to have been paid by companies, firms and associations on behalf of others.]

*[**46.** (1) Any share-holder of a company, partner of a firm or member of an association of individuals who deems himself entitled under the provisions of section 17 to a refund of agricultural income-tax in respect of the previous year may apply to the Agricultural Income-tax Officer in the prescribed manner for such refund, and if the Agricultural Income-tax Officer after such enquiry as he thinks necessary is satisfied that a refund under the provisions of section 17 is due he shall compute the amount of such refund according to the provisions of sub-section (2) and such amount shall be paid to the share-holder.*

(2) The amount of any refund of agricultural income-tax due under the provisions of section 17 shall be the product of the amount of agricultural income on which tax is deemed to have been paid by a company, firm or association of individuals and has been received by a share-holder, partner or member, as the case may be, and the difference between the rate of agricultural income-tax applicable to the total agricultural income of the said company, firm or association chargeable to agricultural income-tax under this Act, and the average rate of such tax applicable to an amount equivalent to the total world income of such share-holder, partner or member in the previous year.

(3) In this section, "average rate of agricultural income-tax" means the rate determined by dividing the amount of the agricultural income-tax payable by the assessee in the year of assessment by the total agricultural income of such assessee in the previous year to which such assessment relates.]

Refunds of tax deemed to have been paid by companies, firms and associations on behalf of others.

46. (*1*) Notwithstanding anything in section 45, a share-holder of a company, a partner of a firm or a member of an association of individuals on whose behalf agricultural income-tax is by section 17 deemed to have been paid by such company, firm or association, shall be entitled to a refund of agricultural income-tax on account of any difference between the rate of agricultural income-tax applicable under this Act to the total agricultural income of such company, firm or association and the average rate which would be applicable to the total world income of such share-holder, partner or member if such total world income were agricultural income chargeable to agricultural income-tax under this Act.

The Bengal Agricultural Income-tax Bill, [1943.] 1944.

(Clause 47.)

(2) Any share-holder of a company, partner of a firm or member of an association of individuals who is deemed to be entitled under the provisions of sub-section (1) to a refund of agricultural income-tax in respect of the previous year may apply to the Agricultural Income-tax Officer in the prescribed manner for such refund, and if the Agricultural Income-tax Officer after such enquiry as he thinks necessary is satisfied that a refund under the provisions of sub section (1) is due he shall compute the amount of such refund according to the provisions of sub-section (3) and such amount shall be paid to the share-holder, partner or member, as the case may be

(3) The amount of any refund of agricultural income tax due under the provisions of sub-section (1) shall be the product of the amount of agricultural income on which tax is deemed to have been paid by a company, firm or association of individuals and has been received by a share holder partner or member, as the case may be, and the difference between the rate of agricultural income tax applicable to the total agricultural income of the said company, firm or association chargeable to agricultural income-tax under this Act, and the average rate of such tax applicable to an amount equivalent to the total world income of such share-holder partner or member in the previous year

(4) "Average rate" in sub-section (3) means the rate obtained by dividing the amount of agricultural income-tax which would be payable by assessee in the year of assessment if his total world income in the previous year were agricultural income chargeable to agricultural income tax at the rates applicable under this Act by the said total world income

(5) For the purpose of determining the total world income,—

(a) where the total world income of an assessee under the Indian Income-tax Act, 1922, has been computed for the purposes of that Act, that computation shall be accepted as determining the total world income under that Act for the purposes of this Act and if such a computation has not been made the total world income of an assessee under that Act shall be computed in the manner prescribed;

(b) the agricultural income derived from land outside Bengal shall be calculated in the manner prescribed

Explanation.—A certified copy of an order computing the total world income under the Indian Income tax Act 1922 shall be conclusive evidence of the contents thereof

[Reciprocal relief in respect of double taxation with other Government (except United Kingdom).]

[**47.** (1) *The Provincial Government may, by notification in the Official Gazette, make provision for the granting of relief in respect of agricultural income on which both agricultural income-tax under this Act and other income-tax have been paid*

(2) *For the purposes of this section "other income-tax" means any income-tax, super-tax or war tax charged under—*

(a) *any law of a Province other than Bengal in force in that Province, or*

(b) *any law in force in any Indian State, or in any part of His Majesty's Dominions*

where the laws of such Province, State or part of His Majesty's Dominions, as the case may be, provide for relief in respect of tax charged on income both in such Province, State or part of His Majesty's Dominions, as the case may be, and in Bengal, which appears to the Provincial Government to correspond to the relief which may be granted under this section.]

[Relief in respect of United Kingdom income-tax.]

[48. (1) If any person who has paid directly or otherwise Bengal agricultural income-tax for any year on any part of his income proves to the satisfaction of the Agricultural Income-tax Officer that he has paid directly or otherwise United Kingdom income-tax for the corresponding year in respect of the same part of his income and that the rate at which he was entitled to, and has obtained relief, under the provisions of section 27 of the Finance Act, 1920, is less than the Bengal rate of the agricultural income-tax charged in respect of that part of his income, he shall be entitled to a refund of a sum calculated on that part of his income at a rate equal to the difference between the Bengal rate of agricultural income-tax or the appropriate rate of United Kingdom income-tax whichever is less, and the rate at which he was entitled to, and obtained relief, under that section: 10 & 11 Geo. V, c. 18.

Provided that in no case shall the rate at which such refund is calculated exceed half the Bengal rate of agricultural income-tax appropriate to the income of the person entitled to relief.

(2) In sub-section (1)—

(a) the expression "Bengal agricultural income-tax" means agricultural income-tax charged in accordance with the provisions of this Act;

(b) the expression "Bengal rate of agricultural income-tax" means the amount of Bengal agricultural income-tax after deduction of any relief due to a claimant under the other provisions of this Act but before deduction of any relief due to him under this section, divided by his total agricultural income after deducting therefrom any income exempted from agricultural income-tax by or under the provisions of this Act;

(c) the expression "United Kingdom income-tax" means income-tax and super-tax chargeable in accordance with the provisions of the Income-tax Acts;

(d) the expression "appropriate rate of United Kingdom income-tax" has the meaning assigned to that expression in section 27 of the Finance Act, 1920, as amended by the Finance Act, 1927.] [10 & 11 Geo. V, c. 18. 17 & 18 Geo. V, c. 10.]

Power to set off amount of refunds against tax remaining payable.

49. Where under any of the provisions of this Act, a refund is found to be due to any person, the Agricultural Income-tax Officer, the Assistant Commissioner or the Commissioner, as the case may be, may, in lieu of payment of the refund, set off the amount to be refunded, or any part of that amount against the agricultural income-tax, if any, remaining payable by the person to whom the refund is due.

Power of representative of deceased person or persons disabled to make claim on his behalf.

50. Where through death, incapacity, bankruptcy, liquidation or other cause, a person who would but for such cause have been entitled to a refund under any of the provisions of this Act, or to make a claim under section 45 or section *[48]* 46 is unable to receive such refund or to make such claim, his executor, administrator or other legal representative, or the trustee or receiver, as the case may be, shall be entitled to receive such refund or to make such claim for the benefit of such person or his estate.

Limitation of claims for refunds.

51. No claim to any refund of agricultural income-tax under this Chapter shall be allowed unless it is made within four years from the last day of the financial year commencing next after the expiry of the previous year in which the agricultural income was received *[or was deemed to have been received]*.

CHAPTER VII.

Offences and penalties.

Failure to make payments or deliver returns or statements or allow inspections.

52. *(1)* If a person fails without reasonable cause or excuse—

(a) to furnish in due time any of the returns mentioned in *[section 22,]* section 24 or section 40;

(*b*) to produce or cause to be produced, on or before the last date [*mentioned in any notice under*] allowed by the Agricultural Income-tax Officer under the first proviso to sub-section (*2*) of section 24 or the date mentioned in the notice under the said sub-section, whichever is the later, such accounts, [*and*] or documents as are referred to in the notice ,

(*c*) to grant inspection or allow copies to be taken in accordance with the provisions of section 41

he shall, on conviction of such offence before a Magistrate, be punishable with a fine which may extend to fifty rupees.

(*2*) If a person after having been convicted of any offence referred to in sub-section (*1*) continues to commit such offence, he shall be punished for each day after the first during which he continues so to offend with fine which may extend to [*ten*] five rupees.

False statement in declaration.

53. If a person makes a statement in a verification mentioned *[in section 22 or]* section 24 or sub-section (*3*) of section 33 or sub-section *(4)* of section 35 which is false, and which he either knows or believes to be false, or does not believe to be true, he shall be punishable, on conviction before a Magistrate with simple imprisonment which may extend to six months, or with fine which may extend to one thousand rupees or with both.

Prosecution to lie at the instance of Commissioner.

54. (*1*) A person shall not be proceeded against for an offence under section 52 or section 53 except at the instance of the Commissioner.

(*2*) The Commissioner may, subject to such conditions as may be prescribed, either before or after the institution of proceedings compound any such offence.

Disclosure of information by public servant.

55. (*1*) All particulars contained in any statement made, return furnished or accounts or documents produced under the provisions of this Act, or in any evidence given, or affidavit or deposition made, in the course of any proceedings under this Act other than proceedings under this Chapter, or in any record of any assessment, proceeding or any proceeding relating to the recovery of a demand, prepared for the purposes of this Act, shall be treated as confidential, and notwithstanding anything contained in the Indian Evidence Act, 1872, no Court shall, save as provided in sub-section (*3*) be entitled to require any servant of the Crown to produce before it any such return, accounts, documents or record or any part of such record or to give evidence before it in respect thereof. I of 1872.

(*2*) If, save as provided in sub-section (*3*), any servant of the Crown discloses any of the particulars referred to in sub-section (*1*), he shall be punishable with imprisonment which may extend to six months, and shall also be liable to fine.

(*3*) Nothing in this section shall apply to the disclosure of any of the particulars referred to in sub-section (*1*) for the purposes of a prosecution under the Indian Penal Code in respect of any such statement, returns, accounts, documents, affidavit, deposition, record or evidence or for the purposes of carrying into effect the provisions of this Act. Act XLV of 1860.

(*4*) Nothing in this section shall apply to the production by a servant of the Crown before a Court of any document, declaration or affidavit filed or the record of any statement or deposition made in a proceeding under section 29 or to the giving of evidence by a servant of the Crown in respect thereof.

(*5*) No prosecution shall be instituted under this section except with the previous sanction of the Commissioner.

CHAPTER VIII.

Miscellaneous.

Power to make rules.

56. (*1*) The Provincial Government may, subject to the condition of previous publication, make rules consistent

(Clause 57.)

with the provisions of this Act for carrying out the purposes of this Act. [*and for the ascertainment and determination of agricultural income.*]

(*2*) Without prejudice to the generality of the foregoing power, such rules may—

(*a*) prescribe in accordance with the provisions of this Act the manner of ascertainment and determination of agricultural income.

[(*a*)] (*b*) prescribe the procedure to be followed on application for refunds allowable under this Act;

[(*b*)] (*c*) provide for any matter which by this Act is to be prescribed.

Appearance by authorised representative.

57. (*1*) An assessee, who is entitled or required to attend before the Appellate Tribunal or any agricultural income-tax authority in connection with any proceeding under this Act otherwise than when required under section 39 to attend personally for examination on oath or affirmation, may attend by a person authorised by him in writing in this behalf, being a relative of or a person regularly employed by the assessee, or a lawyer or accountant or agricultural income-tax practitioner, and not being disqualified by or under sub-section (*3*).

(*2*) In this section—

(*i*) a person regularly employed by the assessee shall include any officer of a [*Scheduled Bank*] banking company with which the assessee maintains a current account or has other regular dealings:

Explanation.—"Banking company" means a banking company as defined in section 277F of the Indian Companies Act, 1913; Act VII of 1913.

(*ii*) "lawyer" means a Barrister-at-law or Solicitor or any other person entitled to plead in any court of law in British India;

(*iii*) "accountant" means a registered accountant enrolled in the Register of Accountants, maintained by the Central Government under the Auditor's Certificate Rules, 1932, or holder of a restricted certificate under the Restricted Certificate Rules, 1932, or a member of an Association of Accountants recognised by the Central Board of Revenue;

(*iv*) "Agricultural Income-tax practitioner" means any person who has acquired such educational qualifications as may be prescribed [*entitled to act as an income-tax practitioner under the provisions of section 61 of the Indian Income-tax Act, 1922.*] [*XI of 1922.*]

(*3*) [*No person who has been dismissed from Government service shall be qualified to represent an assessee under sub-section (1); and*] If any lawyer or registered accountant is found guilty of misconduct in connection with any agricultural income-tax proceedings by the authority empowered to take disciplinary action against members of the profession to which he belongs, or if any other person is found guilty of such misconduct by the Commissioner, the Commissioner may direct that he shall be thenceforward disqualified to represent an assessee under sub-section (*1*):

Provided that—

(*a*) no such direction shall be made in respect of any person unless he is given a reasonable opportunity of being heard;

(*b*) any person against whom such direction is made may, within one month of the making of the direction, appeal to the [*Board of Revenue*] High Court; and

(*c*) no such direction shall take effect until one month from the making thereof or, when an appeal is preferred, until the disposal of the appeal.

The Bengal Agricultural Income-tax Bill, [1943.] 1944.

(Clauses 58—60.)

Receipts to be given.

58. A receipt shall be given for any money paid or recovered under this Act.

Service of notices.

59. (*1*) A notice or requisition under this Act may be served on the person therein named either by post, or as if it were a summons issued by a Court, under the Code of Civil Procedure, 1908. Act V of 1908.

(*2*) Any such notice or requisition may—

(*a*) in the case of a firm, or a Hindu undivided family, be addressed to any member of the firm or to the manager [, *or any adult male member*] of the family ; and

(*b*) in the case of the ruler of an Indian State, a company or any other association of individuals be addressed to the principal officer thereof.

[Place of assessment.

60. *(1) An assessee shall, subject to any orders passed under sub-section (2), be assessed by the Agricultural Income-tax Officer of the area in which is situated the land from which the greater part of the agricultural income in respect of which he is assessed is derived.*

(2) An assessee may, on receipt of the first notice served on him under sub-section (2) of section 24, apply to the Agricultural Income-tax Officer by whom such notice is served to be assessed at his usual place of residence or at the place where the accounts relating to his agricultural income are kept, if either of such places is situated in Bengal, and such Agricultural Income-tax Officer may pass an order that the assessee shall be assessed at the place specified in the application, the said place being situated in Bengal, or refer the matter to the Commissioner, whose decision shall be final :

Provided that, before any such question is determined, the assessee shall be given an opportunity of being heard.

(3) Where in any year of assessment an order is passed under sub-section (2), the assessee shall not be entitled to make any further application to change his place of assessment in such year.

(4) Notwithstanding anything contained in this section, every Agricultural Income-tax Officer shall have all the powers conferred by or under this Act on the Agricultural Income-tax Officer in respect of any agricultural income derived from land situated within the area to which he is appointed.]

Place of assessment.

60. (*1*) Where an assessee is a company having a registered office in Bengal, it shall be assessed by the Agricultural Income-tax Officer of the area in which such registered office is situated.

(*2*) Where an assessee is a company not having a registered office in Bengal or is a firm or other association of individuals, it shall be assessed by the Agricultural Income-tax Officer of the area where the principal accounts relating to its agricultural income are kept.

(*3*) In all other cases the assessee shall be assessed by the Agricultural Income-tax Officer of the area in which such assessee resides and where the assessee resides outside Bengal by the Agricultural Income-tax Officer of the area in which the agent or the principal officer of such assessee resides :

Provided that if the accounts relating to the agricultural income of an assessee are kept in any place in Bengal, such assessee shall have the option of being assessed by the Agricultural Income-tax Officer of the area in which such place is situated.

Explanation.—In the case of a Hindu undivided family, an assessee shall for the purpose of this sub-section be deemed to reside where the manager of the family resides.

(*4*) Where an option is exercisable by an assessee under the proviso to sub-section (*3*), he shall exercise such option within thirty days of the publication of the notice under sub-section

(1) of section 24 or where a notice under sub-section (2) of that section is served, within thirty days from the service of such notice.

(5) Where any question arises under this section as to the place of assessment, such question shall be determined by the Assistant Commissioner after giving the assessee an opportunity of being heard.

(6) Where an assessment has once been made under this Act by an Agricultural Income-tax Officer, no objection relating to the place of assessment shall lie against such assessment.

(7) Subject to the provisions of this section every Agricultural Income-tax Officer shall have all the powers conferred by or under this Act on the Agricultural Income-tax Officer in respect of any agricultural income derived from land situated within the area to which he is appointed.

Indemnity.

61. Every person retaining or paying any tax in pursuance of this Act in respect of agricultural income belonging to another person is hereby indemnified for the retention or payment thereof.

Statement of case by [*Commissioner*] Appellate Tribunal to High Court.

62. *[(1) If in the course of any assessment under this Act or any proceeding in connection therewith other than a proceeding under Chapter VII a question of law arises, the Commissioner may either of his own motion or upon reference from any agricultural income-tax authority subordinate to him draw up a statement of the case and refer it to the High Court.]*

[(2)] (1) Within sixty days of the date upon which he is served with a notice of an order under sub-section (5) of section 35 the assessee or the Commissioner [*section 34 or of an order under section 35 enhancing an assessment or otherwise prejudicial to him, the assessee in respect of whom an order was passed*] may[,] by application in the prescribed form, accompanied when the application is made by the assessee, by a fee of [*one hundred*] fifty rupees [*or such lesser sum as may be prescribed require the Commissioner*], require the Appellate Tribunal to refer to the High Court any question of law arising out of such order and the [*Commissioner*] Appellate Tribunal shall [,] within [*sixty*] ninety days of the receipt of such application, draw up a statement of the case and refer it to the High Court [.]:

Provided that, if in the exercise of its powers under sub-section (2) the Appellate Tribunal refuses to state a case which it has been required by the assessee to state, the assessee may, within thirty days from the date on which he receives notice of the refusal to state the case, withdraw his application, and if he does so, the fee paid shall be refunded.

[(3) If the Commissioner, in exercise of the power of revision conferred by section 35, decides the question referred to in sub-section (2) or if the Commissioner rejects an application made under sub-section (2) on the ground that it is time-barred or otherwise incompetent or if, in exercise of his powers under sub-section (4), the Commissioner refuses to state the case, the assessee may, within thirty days from the date upon which he receives the notice of the order passed by the Commissioner, withdraw his application, and if he does so, the fee shall be refunded.]

[(4)] (2) If [*upon*] on *[an]* any application being made under sub-section [(2)] (1) the *[Commissioner]* Appellate Tribunal refuses to state the case [*to the High Court*] on the ground that no question of law arises, the assessee or the Commissioner, as the case may be, may, within [*six*] three months from the date on which he is served with notice of [*such*] the refusal, apply to the High Court, and the High Court

(Clause 63.)

may, if it is not satisfied [*as to*] of the correctness of the decision of the [*Commissioner*] Appellate Tribunal, require the [*Commissioner*] Appellate Tribunal to state the case and to refer it [*to the High Court,*] and on receipt of any such requisition the [*Commissioner*] Appellate Tribunal shall state the case and refer [*the case as required.*] it accordingly.

[(*5*)] (*3*) If [*upon*] on any application being made under sub-section [(*2*)] (*1*) the [*Commissioner*] Appellate Tribunal rejects it on the ground that it is time-barred, the assessee or the Commissioner as the case may be, may, within two months from the date on which he is served with *[a]* notice of the [*order of the Commissioner,*] rejection apply to the High Court, and the High Court, if it is not satisfied [*as to*] of the correctness of the Appellate Tribunal's decision [*of the Commissioner*], may require the [*Commissioner*] Appellate Tribunal to treat the application as made within the time allowed under sub-section [(*2*)] (*1*).

[(*6*)] (*4*) If the High Court is not satisfied that the statements in [*the*] a case referred [*to*] under this section [*is*] are sufficient to enable it to determine the question raised thereby, the [*said*] Court may refer the case back to the [*Commissioner*] Appellate Tribunal [*for the making of*] to make such additions thereto or alterations therein as the [*said*] Court may direct in that behalf.

[(*7*)] (*5*) The High Court upon the hearing of any such case shall decide the questions of law raised thereby, and shall deliver its judgment thereon containing the grounds on which such decision is founded, and shall send [*to the Commissioner*] a copy of such judgment under the seal of the Court and the signature of the Registrar [*and the said Commissioner*] to the Appellate Tribunal which shall pass such orders as are necessary to dispose of the case conformably [*with*] to such judgment. [*or shall direct any subordinate agricultural income-tax authority so to do.*]

[(*8*)] (*6*) Where a reference is made to the High Court [*on the application of an assessee,*] the costs shall be in the discretion of the Court.

[(*9*)] (*7*) Notwithstanding that a reference has been made under this section to the High Court, tax shall be payable in accordance with the assessment made in the case :

Provided that if the amount of assessment is reduced as a result of such reference, the amount overpaid shall be refunded with such interest as the Commissioner may allow unless the High Court on intimation given by the Commissioner within thirty days of the receipt of the result of such reference that the Commissioner intends to ask for leave to appeal to His Majesty in Council, makes an order authorising the *[said]* Commissioner to postpone *[the]* payment of such refund until the disposal of the appeal to His Majesty in Council.

[(10)] (8) Section 5 of the Indian Limitation Act, 1908, shall apply to an application to the *[High Court by an assessee]* Appellate Tribunal under sub-section (*1*) or to the High Court under sub-section *[(4)] (2)* or sub-section *[(5)] (3)*. IX of 1908.

Reference to be heard by Benches of High Courts, and appeal to lie in certain cases to Privy Council.

63. (*1*) When any case has been referred to the High Court under section 62, it shall be heard by a Bench of not less than two judges of the High Court, and in respect of such case the provisions of section 98 of the Code of Civil Procedure, 1908, shall so far as may be, apply notwithstanding anything contained in the Letters Patent of *[an]* the High Court *[established by Letters Patent]* or in any other law for the time being in force. Act V of 1908.

(*2*) An appeal shall lie to His Majesty in Council from any judgment of the High Court delivered on a reference made under section 62 in any case which the High Court certifies to be a fit one for appeal to His Majesty in Council.

(3) The provisions of the Code of Civil Procedure, 1908, relating to appeals to His Majesty in Council shall, so far as may be, apply in the case of appeals under this section in like manner as they apply in the case of appeals from decrees of a High Court: Act V of 1908.

Provided that nothing in this sub-section shall be deemed to affect the provisions of sub-section [(7)] (5) or sub-section [(9)] (7) of section 62:

Provided further that the High Court may, on petition made for the execution of the order of His Majesty in Council in respect of any costs awarded thereby, transmit the order for execution to any Court subordinate to the High Court.

(4) Where the judgment of the High Court is varied or reversed in appeal under this section, effect shall be given to the order of His Majesty in Council in the manner provided in sub-sections [(7)] (5) and [(9)] (7) of section 62 in the case of a judgment of the High Court.

(5) Nothing in this section shall be deemed—

(a) to bar the full and unqualified exercise of His Majesty's pleasure in receiving or rejecting appeals to His Majesty in Council, or otherwise howsoever, or

(b) to interfere with any rules made by the Judicial Committee of the Privy Council, and for the time being in force, for the presentation of appeals to His Majesty in Council, or their conduct before the said Judicial Committee.

Bar of suits in Civil Courts.

64. No suit shall be brought in any Civil Court to set aside or modify any assessment made under this Act, and no prosecution, suit or other proceeding shall lie against any officer of the Crown for anything in good faith done or intended to be done under this Act.

Computation of periods of limitation

65. In computing the period of limitation prescribed for an appeal under this Act or for an application under section 62 the day on which the order complained of was made, and the time requisite for obtaining a copy of such order, shall be excluded.

The Bengal Agricultural Income-tax Bill, [1943.] 1944.

(The Schedule.)

THE SCHEDULE.

(See section 3.)

Rates of agricultural income-tax.

A. (*1*) In the case of every individual, Hindu undivided family (other than a Hindu undivided family consisting of brothers only), or Ruler of an Indian State :

	Rate.
(*a*) On the first Rs. 1,500 of the total agricultural income.	Nil.
(*b*) On the next Rs. 3,500 of the total agricultural income.	Nine pies in the rupee.
(*c*) On the next Rs. 5,000 of the total agricultural income.	One anna in the rupee.
(*d*) On the next Rs. 5,000 of the total agricultural income.	One anna and six pies in the rupee.
(*e*) On the next Rs. 5,000 of the total agricultural income.	Two annas in the rupee.
(*f*) On the balance of the total agricultural income.	Two annas and six pies in the rupee.

(*2*) In the case of every Hindu undivided family which consists of brothers only :

	Rate.
(*a*) If the share of a brother is Rs. *[2,000]* 3,500 or less.	Four pies in the rupee.
(*b*) If the share of a brother exceeds Rs. *[2,000]* 3,500.	The average rate applicable to the share of such brother if he were assessed as an individual.

Provided that—

(*i*) no agricultural income-tax shall be payable on a total agricultural income which does not exceed Rs. *[2,000]* 3,500 ;

(*ia*) in the case of an individual or Hindu undivided family whose only source of agricultural income is the land possessed by such individual or family and cultivated by such individual or the members of such family, as the case may be, with or without the aid of hired labourers, no agricultural income-tax shall be payable by such individual or family on the agricultural income derived from such land if the area of such land does not exceed sixty standard *bighas*.

(*ii*) the agricultural income-tax payable shall in no case exceed half the amount by which the total agricultural income exceeds Rs. *[2,000]* 3,500 :

Explanation.—For the purposes of this Schedule—

(*i*) " brother " includes the son and the son of a son of a brother and the widow of a brother ;

(*ii*) "share of a brother" *[where a Hindu undivided family is governed by mitakshara law means the portion of the total agricultural income of such family]* means the portion of the total agricultural income of a Hindu undivided family which would have been allotted to a brother if a partition of the property of such family had been made *[according to mitakshara law]* on the last day of the previous year ;

(*iii*) " average rate " means the amount of agricultural income-tax payable by an individual on his total agricultural income divided by the amount of such total agricultural income.

B. In the case of every company, firm or other association of individuals [,] : *[and in every case in which, under the provisions of this Act, agricultural income-tax is to be charged at the maximum rate :]*

	Rate.
On the whole of the total agricultural income ..	Two annas and six pies in the rupee.

K. ALI AFZAL,
Secy. to the Bengal Legis. Assembly.

Registered No. C207

The Calcutta Gazette

THURSDAY, FEBRUARY 17, 1944

PART V—Acts of the Indian Legislature assented to by the Governor-General and Ordinances promulgated by the Governor-General.

GOVERNMENT OF INDIA.

Legislative Department.

ORDINANCE No. IV OF 1944.

AN

ORDINANCE

to empower the Central Government and any officer to whom the Central Government may delegate its powers in this behalf to place in detention and detain persons entering or having entered British India from territory for the time being occupied by the enemy where such detention is necessary in the interests of military safety.

WHEREAS an emergency has arisen which makes it necessary to empower the Central Government and any officer to whom the Central Government may delegate its powers in this behalf to place in detention and detain persons entering or having entered British India from territory for the time being occupied by the enemy, where such detention is necessary in the interests of military safety.

NOW, THEREFORE, in exercise of the powers conferred by section 72 of the Government of India Act, as set out in the Ninth Schedule to the Government of India Act, 1935 (26 Geo. 5, c. 2), the Governor General is pleased to make and promulgate the following Ordinance.

1. *Short title, extent and commencement.*—(*1*) This Ordinance may be called the Military Safety (Powers of Detention) Ordinance, 1944.

(*2*) It extends to the whole of British India.

(*3*) It shall come into force at once.

2. *Power to order detention.*—(*1*) The Central Government or an officer to whom the Central Government has under section 3 delegated its powers in this behalf, if satisfied with respect to any person entering or having whether before or after the commencement of this Ordinance entered British India from or after having been in territory for the time being occupied by the enemy that it is necessary in the interests of military safety that he should be detained, may make an order directing his detention.

(*2*) An order under sub-section (*1*) may be made for the detention of a person against whom there is subsisting an order of detention made under rule 26 of the Defence of India Rules.

(*3*) So long as there is in force in respect of any person an order made under sub-section (*1*), that person shall be liable to be removed to and detained in such place and under such conditions as to maintenance, discipline, and the punishment of offences and breaches of discipline, as the Central Government or an officer to whom the Central Government has under section 3 delegated its powers in this behalf may from time to time by general or special order specify.

(*4*) Any order made under the powers given by this section shall have effect notwithstanding anything inconsistent therewith contained in any Act, Ordinance or Regulation other than this Ordinance, or any instrument having effect by virtue of any such Act, Ordinance, or Regulation.

3. *Delegation of powers and functions.*—The Central Government may by order direct that the powers conferred upon it by section 2 shall, in such circumstances and under such conditions, if any, as may be specified in the order, be exercised by any officer nominated or designated in the order:

Provided that no order of detention made in exercise of powers delegated under this section shall remain in force for more than one year unless it is confirmed by the Central Government.

4. *Powers of arrest.*—(*1*) Any police officer and any member of His Majesty's forces may arrest without warrant any person found by him entering British India from or after having been in territory for the time being occupied by the enemy, or any person having so entered British India whom he has reason to believe to have so entered after the 1st day of June, 1943, without the knowledge of the military authorities of the operational area adjoining such territory.

(*2*) A police officer making an arrest under this section shall at once cause the person arrested to be produced before a District Magistrate or Subdivisional Magistrate who shall take steps to forward the person arrested in custody to the nearest military authority.

(*3*) A member of His Majesty's forces making any such arrest shall at once produce the person arrested before his immediately superior officer, who shall take steps to forward the person arrested in custody to an officer empowered under section 3 to make an order under sub-section (*1*) of section 2 for his detention.

5. *Custody pending the making of an order under section 2(1).*—Any person arrested under sub-section (*1*) of section 4 may be kept in military custody until an officer empowered under section 3 to make an order of detention under sub-section (*1*) of section 2 has ordered his release or has made an order under sub-section (*1*) of section 2 for his detention.

6. *Saving as to orders.*—No order made under this Ordinance shall be called in question by any Court, and no Court shall have power to make any order under section 491 of the Code of Criminal Procedure, 1898 (V of 1898), in respect of any order made under this Ordinance or in respect of any person, the subject of such an order, or held in custody under this Ordinance.

7. *Protection of action taken under this Ordinance.*—No suit, prosecution, or other legal proceeding shall lie against any person for anything in good faith done or intended to be done under this Ordinance.

8. *Application of other laws not barred.*—The provisions of this Ordinance shall be in addition to, and not in derogation of, the provisions of any other Act, Ordinance, or Regulation for the time being in force.

WAVELL,
Viceroy and Governor General.

G. H. SPENCE, Secy.

Registered No. C207

No. 7 of 1944

The Calcutta Gazette

THURSDAY, FEBRUARY 17, 1944

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SCHEDULE D.

STATEMENT OF COTTON PRESSED IN THE PROVINCE OF BENGAL FOR THE WEEK ENDING THE 4TH FEBRUARY 1944.

[*See* section 5(2) of Act XII of 1925 and rule 6A of the Bengal Cotton Ginning and Pressing Factories Rules, 1925]

1	2	3	4	5	6
	Number of bales pressed				
Name of Division or block	During the week	During the corresponding week last year	Since 1st September 1943 (i e , the date prescribed by the Provincial Government as the commencement of the season)	During the corresponding period last year	Districts included in the block.
The Province of Bengal ..	188 bales of 400 lbs each	..	3,091	58	All districts in the Province

R. C. PARSONS,
Chief Inspector of Factories, Bengal.

SCHEDULE F.

STATEMENT OF COTTON GINNED IN THE PROVINCE OF BENGAL FOR THE WEEK ENDING THE 4TH FEBRUARY 1944.

[*See* section 5A(2) of Act XII of 1925 and rule 6A(2) of the Bengal Cotton Ginning and Pressing Factories Rules, 1925]

1	2	3	4	5	6
	Number of bags ginned.				
Name of Division or block.	During the week.	During the corresponding week last year	Since 1st September 1943 (i e the date prescribed by the Provincial Government as the commencement of the season).	During the corresponding period last year.	Districts included in the block.
The Province of Bengal ..	42 bags or 20 49 bags of 400 lbs. each.	..	735	.	All districts in the Province.

R. C. PARSONS,
Chief Inspector of Factories, Bengal.

DAILY RAINFALL RECORDED IN BENGAL

NOTE.—The total and the average rainfall for all districts have been calculated

Station.	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
Presidency Division.																			
24-Parganas district																			
Sagar Island (Obsy.)	..	..	..	.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Diamond Harbour*																			
Budge-Budge ..	..	..	..	.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Canning Town* ..																			
Alipore (Obsy.) ..	..	..	..	.	..	..	.	..	..	..	..	..	..	..	..	..	..	..	..
Barrackpore* ..																			
Dum-Dum* ..																			
Baraset ..	..	.	..	..	..	.	..	..	..	..	..	..	..	..	..	..	..	..	..
Basirhat* ..																			
Gosaba ..	..	..	..	..	.	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Nadia district.																			
Ranaghat ..	..	.	..	.	.	..	..	..	..	..	.	..	..	..	..	..	..	..	..
Krishnagar (Obsy.)	..	..	..	.	.	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Chuadanga* ..																			
Muherpur* ..																			
Kushtia ..	.	.	.	.	.	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Haringhata ..	..			..	.	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Murshidabad district.																			
Kandi ..	..	.	.	..	.	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Berhampore (Obsy.)	..	..	.	.	.	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Lalbagh* ..																			
Azimganj ..	.	..	..	..	..	.	..	..	..	..	..	..	..	..	..	..	..	..	..
Jangipur ..	..	.	..	..	.	..	..	..	..	.	..	..	..	..	..	..	..	..	..
Lalgola* ..																			
Aurigunj ..	..	..	..	.	..	..	..	..	..	.	..	..	..	..	..	..	..	..	..
Pataibari* ..																			
Dumkal* ..																			
Kaliyaganj (Ishanpur).	..	..	..	..		.	.	..	..	..	..	..	..	..	..	..	..	..	..
Khargram ..	..	.	.	..	..	.	..	..	..	.	..	..	..	.	..	..	..	..	..
Bharatpore ..	..	.	..	..	..	..	..	.	..	..	..	..	..	..	..	..	..	..	..
Sagardighi ..	.	.	..	..		.	..	..	..	..	..	.	.	..	..	..	..	..	..
Jessore district.																			
Narail ..	..	.	.	..		..	..	..	..	..	..	..	..	..	..	..	..	..	..
Jessore (Obsy.) ..	.	..	.	.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Jhenida ..		..	..	.		.	..	..	..	..	..	..	..	..	..	..	..	..	..
Magura ..	..	..	..	.	..	..	..	..	..	.	..	..	..	..	..	..	..	..	..
Bongaon ..	..	.	.	.		..	..	..	..	..	..	..	..	..	..	..	..	..	..
Khulna district.																			
Satkhira (Obsy.) ..	.	.	..	.	.	..	..	..	..	.	..	..	..	..	..	..	..	..	..
Bagerhat* ..																			
Khulna (Obsy.) ..	..	..	..	..		..	..	..	..	.	..	..	..	.	..	..	..	..	..
Kaliganj ..	..	..	..	..	..	..	..	..	.		..	..	..	..	..	..	..	..	..
Nalipur* ..																			
Dumuria* ..																			
Rampal ..	.	..	.		.	.	.	..		.	..	..	..	..	..	..	..		..
Kaliarua ..	..	..	.	..	..	.	..	..			.	..	..	..	..	..	..	..	..
Paikgacha (Raruli)	..	..	.		..	..	..	..	.	..	..	..	..	..	..	..	..	..	..
Mollahat* ..																			
Morelganj* ..																			
Islamkati ..	.	..	..	..	..	..	..	..	.	..	..	..	..	..	..	..	.	..	..
Burdwan Division.																			
Burdwan district																			
Kalna* ..																			
Burdwan (Obsy.)	..	..	..	..	.	..	.	..		.	..	..	..	..	..	..	..	..	..
Katwa ..	..	..	.	.	..	..	.	..	.	..	..	..	..	..	..	..	..	..	..
Asansol (Obsy.) ..	..	.	..	.		..	..	..	..	..	..	..	..	..	..	..	..	..	..
Mankar ..			.	.	..	..	..	..	..		..	..	..	..	..	..	..	..	..
Mangalkot* ..																			
Royna* ..																			
Monteswar* ..																			
Birbhum district.																			
Suri ..	..	..	..	..	..	..	..	.	..	..	..	..	..	..	..	..	..	..	..
Hetampur ..	..	.	..		.	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Rampurhat ..	..	..	..	.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Bolpur ..	..	..	..		..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Murarai ..	..	.	..		..	..	..	..	.	..	..	..	..	..	..	..	..	..	..
Labpur ..	.	.	..	.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Nalhati ..	..	..	..	..	..	.	..	..	..	..	..	..	..	..	..	..	..	..	..
Mayureswar ..	..	..	..	..	..	.	..	..	..	..	..	..	..	..	..	..	..	..	..
Bankura district.																			
Bankura (Obsy.) ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Vishnupur* ..																			
Mallara ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Khatra ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Indas ..	..	.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Kotalpur* ..																			
Onda ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Gangajalghati* ..																			
Raipur ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Sonamukhi* ..																			
Taldangra* ..																			
Saranga ..	..	.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Indpur ..	..	.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Arbara ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Barjora ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Simlapal ..	..	..	..	..	..	.	..	..	..	..	..	..	..	..	..	..	..	..	..
Mejhia ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Sitamunipur* ..																			
Palasdanga* ..																			
Chatna ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Bandhdih ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Saltora ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Joypur* ..																			
Ambikanagar ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Satbandh ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Pahrasayer ..	..	..	..	.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Deuli* ..																			

FOR THE MONTH OF DECEMBER 1943.

using the data of only those stations for which normals are available.

21	22	23	24	25	26	27	28	29	30	31	Number of rainy days.	Average number of rainy days.	Total rainfall for the month.	Normal rainfall for the month.	Heaviest rainfall during the month.	Total rainfall from 1st to 31st December 1943.	Normal rainfall from 1st to 31st December 1943.
..	..	..	..	..	..	..	..	..	..	..	Nil	0·5	Nil	0·27	Nil	Nil	0·27
												0·3		0·18			0·18
..	..	..	..	..	..	..	..	..	..	..	Nil	0·4	Nil	0·21	Nil	Nil	0·21
												0·2		0·08			0·08
..	..	..	..	..	..	..	..	..	..	..	Nil	0·4	Nil	0·20	Nil	Nil	0·20
												0·4		0·31			0·31
						†						0·4		0·18			0·18
..	..	..	..	..	..	..	..	..	..	..	Nil	0·3	Nil	0·19	Nil	Nil	0·19
												0·3		0·24			0·24
..	..	..	..	..	..	..	..	..	..	..	Nil	(a)	Nil	(a)	Nil	Nil	(a)
..	..	..	..	..	..	..	..	..	..	..	Nil	0·3	Nil	0·16	Nil	Nil	0·16
..	..	..	..	..	..	..	..	..	..	..	Nil	0·2	Nil	0·09	Nil	Nil	0·09
												0·3		0·13			0·13
												0·3		0·14			0·14
..	..	..	..	..	..	..	..	..	..	..	Nil	0·2	Nil	0·13	Nil	Nil	0·13
..	..	..	..	..	..	..	..	..	..	..	Nil	0·3	Nil	0·16	Nil	Nil	0·16
..	..	..	..	..	..	..	..	..	..	..	Nil	0·2	Nil	0·12	Nil	Nil	0·12
..	..	..	..	..	..	..	..	..	..	..	Nil	0·3	Nil	0·12	Nil	Nil	0·12
												0·2		0·10			0·10
..	..	..	..	..	..	..	..	..	..	..	Nil	0·2	Nil	0·09	Nil	Nil	0·09
..	..	..	..	..	..	..	..	..	..	..	Nil	0·2	Nil	0·09	Nil	Nil	0·09
												0·2		0·09			0·09
..	..	..	..	..	..	..	..	..	..	..	Nil	0·1	Nil	0·06	Nil	Nil	0·06
												0·1		0·07			0·07
												0·2		0·14			0·14
..	..	..	..	..	..	..	..	..	..	..	Nil	0·3	Nil	0·13	Nil	Nil	0·13
..	..	..	..	..	..	..	..	..	..	..	Nil	(a)	Nil	(a)	Nil	Nil	(a)
..	..	..	..	..	..	..	..	..	..	..	Nil	(a)	Nil	(a)	Nil	Nil	(a)
..	..	..	..	..	..	..	..	..	..	..	Nil	(a)	Nil	(a)	Nil	Nil	(a)
..	..	..	..	..	..	..	..	..	..	..	Nil	0·3	Nil	0·17	Nil	Nil	0·17
..	..	..	..	..	..	..	..	..	..	..	Nil	0·5	Nil	0·20	Nil	Nil	0·20
..	..	..	..	..	..	..	..	..	..	..	Nil	0·2	Nil	0·14	Nil	Nil	0·14
..	..	..	..	..	..	..	..	..	..	..	Nil	0·3	Nil	0·14	Nil	Nil	0·14
..	..	..	..	..	..	..	..	..	..	..	Nil	0·5	Nil	0·24	Nil	Nil	0·24
..	..	..	..	..	..	..	..	..	..	..	Nil	0·3	Nil	0·19	Nil	Nil	0·19
												0·4		0·16			0·16
..	..	..	..	..	..	..	..	..	..	..	Nil	0·3	Nil	0·43	Nil	Nil	0·43
..	..	..	..	..	..	..	..	..	..	..	Nil	0·2	Nil	0·11	Nil	Nil	0·11
												0·3		0·09			0·09
												0·3		0·12			0·12
..	..	..	..	..	..	..	..	..	..	..	Nil	0·3	Nil	0·13	Nil	Nil	0·13
..	..	..	..	..	..	..	..	..	..	..	Nil	0·4	Nil	0·14	Nil	Nil	0·14
..	..	..	..	..	..	..	..	..	..	..	Nil	0·4	Nil	0·14	Nil	Nil	0·14
												0·5		0·19			0·19
												0·3		0·16			0·16
..	..	..	..	..	..	..	..	..	..	..	Nil	0·4	Nil	0·14	Nil	Nil	0·14
												0·3		0·15			0·15
..	..	..	..	..	..	..	..	..	..	..	Nil	0·3	Nil	0·15	Nil	Nil	0·15
..	..	..	..	..	..	..	..	..	..	..	Nil	0·2	Nil	0·12	Nil	Nil	0·12
..	..	..	..	..	..	..	..	..	..	..	Nil	0·4	Nil	0·24	Nil	Nil	0·24
..	..	..	..	..	..	..	..	..	..	..	Nil	0·2	Nil	0·12	Nil	Nil	0·12
												0·1		0·01			0·01
												0·2		0·16			0·16
												0·0		0·00			0·00
..	..	..	..	..	..	..	..	..	..	..	Nil	0·2	Nil	0·07	Nil	Nil	0·07
..	..	..	..	..	..	..	..	..	..	..	Nil	0·3	Nil	0·08	Nil	Nil	0·08
..	..	..	..	..	..	..	..	..	..	..	Nil	0·3	Nil	0·10	Nil	Nil	0·10
..	..	..	..	..	..	..	..	..	..	..	Nil	0·2	Nil	0·05	Nil	Nil	0·05
..	..	..	..	..	..	..	..	..	..	..	Nil	0·1	Nil	0·05	Nil	Nil	0·05
..	..	..	..	..	..	..	..	..	..	..	Nil	0·2	Nil	0·04	Nil	Nil	0·04
..	..	..	..	..	..	..	..	..	..	..	Nil	(a)	Nil	(a)	Nil	Nil	(a)
..	..	..	..	..	..	..	..	..	..	..	Nil	(a)	Nil	(a)	Nil	Nil	(a)
..	..	..	..	..	..	..	..	..	..	..	Nil	0·2	Nil	0·08	Nil	Nil	0·08
												0·3		0·13			0·13
..	..	..	..	..	..	..	..	..	..	..	Nil	0·2	Nil	0·11	Nil	Nil	0·11
..	..	..	..	..	..	..	..	..	..	..	Nil	0·2	Nil	0·17	Nil	Nil	0·17
..	..	..	..	..	..	..	..	..	..	..	Nil	0·2	Nil	0·10	Nil	Nil	0·10
												0·1		0·10			0·10
..	..	..	..	..	..	..	..	..	..	..	Nil	0·2	Nil	0·08	Nil	Nil	0·08
												0·2		0·08			0·08
..	..	..	..	..	..	..	..	..	..	..	Nil	0·2	Nil	0·15	Nil	Nil	0·15
												0·2		0·10			0·10
												0·0		0·00			0·00
..	..	..	..	..	..	..	..	..	..	..	Nil	0·0	Nil	0·00	Nil	Nil	0·00
..	..	..	..	..	..	..	..	..	..	..	Nil	0·0	Nil	0·00	Nil	Nil	0·00
..	..	..	..	..	..	..	..	..	..	..	Nil	(a)	Nil	(a)	Nil	Nil	(a)
..	..	..	..	..	..	..	..	..	..	..	Nil	(a)	Nil	(a)	Nil	Nil	(a)
..	..	..	..	..	..	..	..	..	..	..	Nil	(a)	Nil	(a)	Nil	Nil	(a)
..	..	..	..	..	..	..	..	..	..	..	Nil	(a)	Nil	(a)	Nil	Nil	(a)
												(a)		(a)			(a)
..	..	..	..	..	..	..	..	..	..	..	Nil	(a)	Nil	(a)	Nil	Nil	(a)
..	..	..	..	..	..	..	..	..	..	..	Nil	(a)	Nil	(a)	Nil	Nil	(a)
..	..	..	..	..	..	..	..	..	..	..	Nil	(a)	Nil	(a)	Nil	Nil	(a)
												(a)					(a)
..	..	..	..	..	..	..	..	..	..	..	Nil	(a)	Nil	(a)	Nil	Nil	(a)
..	..	..	..	..	..	..	..	..	..	..	Nil	(a)	Nil	(a)	Nil	Nil	(a)
..	..	..	..	..	..	..	..	..	..	..	Nil	(a)	Nil	(a)	Nil	Nil	(a)
												(a)					(a)
..	..	..	..	..	..	..	..	..	..	..	Nil	(a)	Nil	(a)	Nil	Nil	(a)
..	..	..	..	..	..	..	..	..	..	..	Nil	(a)	Nil	(a)	Nil	Nil	(a)
..	..	..	..	..	..	..	..	..	..	..	Nil	(a)	Nil	(a)	Nil	Nil	(a)
												(a)					(a)

(a) Not ascertained.

DAILY RAINFALL RECORDED IN BENGAL

Station.	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
Burdwan Division—contd																			
Midnapore district																			
Contai	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Tamluk	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Midnapore (Obsy.)	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Ghatal*	..																		
Kukrahati*	..																		
Amlagora	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Panskura*	..																		
Dantan*	..																		
Chandrakona*	..																		
Pachet*	..																		
Bhagwanpore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Keshiary*	..																		
Nayabasan	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Silda (Belpahari)	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Goaltore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Salboni*	..																		
Narayangarh*	..																		
Rajnagar*	..																		
Mohanpur*	..																		
Jenka (Khajri)*	..																		
Nandigram*	..																		
Moyna*	..																		
Pingla	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Narajole*	..																		
Kolaghat (Dainan)	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Balichak	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Jhargram*	..																		
Kharagpur	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Hijli*	..																		
Hooghly district.																			
Serampore	..	..	..	..	..	..	.	..	..	..	..	..	..	..	..	..	..	..	..
Hooghly	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Arambagh	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	.	..	..
Chanditala	..	..	.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Tarakeswar	..	..	..	..	..	.	..	..	..	..	..	..	..	..	.	..	..	..	..
Balagarh*	..																		
Khanakul*	..																		
Tarakeswar*	.																		
Howrah district																			
Howrah	..	..	..	.	..	..	..	..	..	..	..	..	..	..	.	.	..	..	..
Uluberia	..	.	..	..	..	..	..	..	..	..	..	..	..	..	..	.	..	..	..
Amta*	..																		
Rajshahi Division.																			
Rajshahi district																			
Rajshahi (Obsy.)	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Natore*	..																		
Naogaon	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Lalpur*	..																		
Manda	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	.	..	..
Malandahpur	..	..	..	..	..	..	..	..	.	..	..	..	..	..	.	..	..	..	..
Tanor*	..																		
Chaugram*	..																		
Joari*	..																		
Badalgachi*	..																		
Dinajpur district																			
Nithpur	..	..	..	..	.	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Nawabganj	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Gangarampur	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	.	..	..	..
Itahar	..	..	..	.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Raiganj*	..																		
Dinajpur (Obsy.)	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Balurghat	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Tapangaon	..	..	..	.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Setalganj*	..																		
Ramganj*	..																		
Birganj	..	.	.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Parbatipur*	..																		
Patiltola*	..																		
Sapahar	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Chhota Dap.*	..																		
Jalpaiguri district																			
Jalpaiguri (Obsy.)	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Alipore Duars	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Falakata	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Dehiganj	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Buxa	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Kalchini	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Kumargram*	..																		
Darjeeling district.																			
Siliguri	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Darjeeling (Obsy.)	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Kalimpong (Obsy.)	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Morgaon	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Kurseong	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Pedong*	..																		
Rangpur district.																			
Bhawaniganj (Gaibandha)*																			
Rangpur (Obsy.)	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Pirganj	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Kurigaon	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Golindganj*	..																		
Bagdogra (Nilphamari)*																			
Ulipur*	..																		
Sundarganj	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Saidpur	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Bogra district.																			
Sherpur	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Nowkhalla*	..																		
Bogra (Obsy.)	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Paschadia	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Khetlal	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Adamdighi*	..																		
Dubchanchia	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..

*Not reported.

FOR THE MONTH OF DECEMBER 1943.

20	21	22	23	24	25	26	27	28	29	30	31	Number of rainy days.	Average number of rainy days.	Total rainfall for the month.	Normal rainfall for the month.	Heaviest rainfall during the month.	Total rainfall from 1st to 31st December 1943.	Normal rainfall from 1st to 31st December 1943.
..	..	..	..	..	..	..	..	..	..	..	..	Nil	0 4	Nil	0 23	Nil	Nil	0 23
..	..	..	..	..	..	..	..	..	..	..	..	Nil	0 3	Nil	0 18	Nil	Nil	0 18
..	..	..	..	..	..	..	..	..	..	..	..	Nil	0 4	Nil	0 25	Nil	Nil	0 25
													0 3		0 19			0 19
													0 2		0 08			0 08
..	..	..	..	..	..	..	..	..	..	..	..	Nil	0 3	Nil	0 16	Nil	Nil	0 16
													0 3		0 16			0 16
													0 2		0 19			0 13
													0 4		0 34			0 34
													0 2		0 05			0 05
..	..	..	..	..	..	..	..	..	..	..	..	Nil	0 3	Nil	0 14	Nil	Nil	0 14
													0 2		0 05			0 05
..	..	..	..	..	..	..	..	..	..	..	..	Nil	0 1	Nil	0 33	Nil	Nil	0 33
..	..	..	..	..	..	..	..	..	..	..	..	Nil	0 1	Nil	0 10	Nil	Nil	0 10
..	..	..	..	..	..	..	..	..	..	..	..	Nil	0 3	Nil	0 18	Nil	Nil	0 18
													0 3		0 21			0 21
													0 1		0 23			0 23
													0 1		0 03			0 03
													0 1		0 01			0·01
													0 1		0 06			0 06
													0 3		0 03			0 03
													0 1		0 02			0 02
..	..	..	..	..	..	..	..	..	..	..	..	Nil	0 0	Nil	0 01	Nil	Nil	0 01
													0 01		0 15			0 15
..	..	..	..	..	..	..	..	..	..	..	..	Nil	(a)	Nil	(a)	Nil	Nil	(a)
..	..	..	..	..	..	..	..	..	..	..	..	Nil	(a)	Nil	(a)	Nil	Nil	(a)
													(a)		(a)			(a)
													(a)		(a)			(a)
..	..	..	..	..	..	..	..	..	..	..	..	Nil	(a)	Nil	(a)	Nil	Nil	(a)
..	..	..	..	..	..	..	..	..	..	..	..	Nil	0 4	Nil	0 20	Nil	Nil	0 20
..	..	..	..	..	..	..	..	..	..	..	..	Nil	0 4	Nil	0 27	Nil	Nil	0 27
..	..	..	..	..	..	..	..	..	..	..	..	Nil	0 3	Nil	0 15	Nil	Nil	0 15
..	..	..	..	..	..	..	..	..	..	..	..	Nil	(a)	Nil	(a)	Nil	Nil	(a)
..	..	..	..	..	..	..	..	..	..	..	..	Nil	(a)	Nil	(a)	Nil	Nil	(a)
													(a)		(a)			(a)
													(a)		(a)			(a)
													(a)		(a)			(a)
..	..	..	..	..	..	..	..	..	..	..	..	Nil	0 4	Nil	0 19	Nil	Nil	0 19
..	..	..	..	..	..	..	..	..	..	..	..	Nil	0 3	Nil	0 15	Nil	Nil	0·15
													0 3		0 24			0 24
..	..	..	..	.	..	..	..	..	..	..	..	Nil	0 1	Nil	0 06	Nil	Nil	0 06
													0 2		0 08			0 08
..	..	..	..	..	.	..	..	..	..	..	.	Nil	0 2	Nil	0 09	Nil	Nil	0 09
													0 3		0 10			0·10
..	..	..	..	..	..	..	..	..	..	..	..	Nil	0 1	Nil	0 02	Nil	Nil	0 02
..	..	..	..	..	..	..	..	..	..	..	..	Nil	0 2	Nil	0 09	Nil	Nil	0 09
													0 2		0 08			0·08
													(a)		(a)			(a)
													(a)		(a)			(a)
													(a)		(a)			(a)
..	..	..	..	..	..	..	.	..	..	..	..	Nil	0 0	Nil	0 00	Nil	Nil	0 00
..	..	..	..	..	..	..	..	..	..	..	..	Nil	0 0	Nil	0 00	Nil	Nil	0 00
..	..	..	..	..	..	..	..	..	..	..	..	Nil	0 0	Nil	0 15	Nil	Nil	0 15
..	..	..	..	..	..	..	..	..	..	..	..	Nil	0 2	Nil	0 09	Nil	Nil	0 09
													0 2		0 11			0 11
..	..	..	..	..	..	..	..	..	..	..	..	Nil	0 1	Nil	0 06	Nil	Nil	0 06
..	..	..	..	..	..	..	..	..	..	..	..	Nil	0 1	Nil	0 08	Nil	Nil	0 04
..	..	..	..	..	..	..	..	..	..	..	..	Nil	0 0	Nil	0 0,	Nil	Nil	0 05
													0 1		0 06			0 06
													0 0		0 01			0 01
..	..	..	..	..	..	..	..	..	..	..	.	Nil	0 1	Nil	0 07	Nil	Nil	0 07
													0 1		0 03			0 03
..	..	..	..	..	..	..	..	..	..	..	..	Nil	(a)	Nil	(a)	Nil	Nil	(a)
													(a)		(a)			(a)
..	..	..	..	..	..	..	..	..	..	..	..	Nil	(a)	Nil	(a)	Nil	Nil	(a)
..	..	..	..	..	..	..	..	..	..	..	.	Nil	0 3	Nil	0 11	Nil	Nil	0 11
..	..	..	..	..	..	..	..	..	..	..	..	Nil	0 4	Nil	0 14	Nil	Nil	0 14
..	..	..	..	..	..	..	..	..	..	..	..	Nil	0 3	Nil	0 11	Nil	Nil	0·11
..	..	..	..	..	..	..	..	..	..	..	..	Nil	0 1	Nil	0 05	Nil	Nil	0 05
..	..	..	..	..	..	..	..	0·10	..	..	0 17	2	1 5	0 27	0 61	0 17	0 27	0 61
..	..	..	..	..	..	..	..	..	0 01	0 07	..	Nil	0 4	0 08	0 15	0 07	0 08	0 15
													0 1		0 22			0 22
..	..	..	..	..	..	..	..	..	..	..	..	Nil	0 3	Nil	0 10	Nil	Nil	0 10
..	..	..	..	..	..	..	..	..	0 06	..	..	Nil	0 6	0 06	0 24	0 06	0 06	0 24
..	..	..	..	..	..	..	..	..	0 18	0 13	..	2	0 7	0 11	0 27	0 18	0·31	0 27
..	..	..	..	..	..	..	..	0·01	0·05	0 02	..	Nil	0 9	0 04	0 31	0 05	0·08	0 31
..	..	..	..	..	..	..	..	..	..	..	..	Nil	0 7	N.	0 26	Nil	Nil	0 26
													1 1		0 44			0·44
													0 2		0 09			0·09
..	..	..	..	..	..	..	..	..	..	..	..	Nil	0 2	Nil	0·04	Nil	Nil	0 04
..	..	..	..	..	..	..	..	..	..	..	..	Nil	0 2	Nil	0 10	Nil	Nil	0 10
..	..	..	..	..	..	..	..	..	..	..	..	Nil	0 2	Nil	0 10	Nil	Nil	0 10
													0 1		0 06			0·06
													0 2		0 08			0·08
													0 2		0 06			0 06
..	..	..	..	..	..	..	..	..	..	..	..	Nil	0·2	Nil	0 07	Nil	Nil	0 07
..	..	..	..	..	..	..	..	..	..	..	..	Nil	0·0	Nil	0·05	Nil	Nil	0 05
..	..	..	..	..	..	..	..	..	..	..	..	Nil	0·3	Nil	0·12	Nil	Nil	0 12
..	..	..	..	..	..	..	..	..	..	..	..	Nil	0 2		0 11			0 11
..	..	..	..	..	..	..	..	..	..	..	..	Nil	0 1	Nil	0 05	Nil	Nil	0 05
..	..	..	..	..	..	..	..	..	..	..	..	Nil	0 2	Nil	0 09	Nil	Nil	0 09
..	..	..	..	..	..	..	..	..	..	..	..	Nil	0 0	Nil	0 00	Nil	Nil	0 00
													(a)		(a)			(a)
..	..	..	..	..	..	..	..	..	..	..	..	Nil	(a)	Nil	(a)	Nil	Nil	(a)

(a) Not ascertained.

DAILY RAINFALL RECORDED IN BENGAL

Station.	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
Rajshahi Division.—contd.																			
Pabna district.																			
Shazadpur	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Pabna (Obsy.)	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Sirajganj (Obsy.)	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Iswardi*	..																		
Ullapara*	..																		
Malda district.																			
Malda (Obsy.)	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Chanchal	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Gazol	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Sibganj*	..																		
Gomastapur	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Nawabganj	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Dacca Division.																			
Dacca district.																			
Munshiganj	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Dacca	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Nawabganj	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Narayanganj (Obsy.)	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Narsingdi*	..																		
Mani ganj	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Joydebpur	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Kapasia*	..																		
Mymensingh district.																			
Kishorganj	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Atia (Tangail)	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Sariakandi*	..																		
Mymensingh (Obsy.)	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Jamalpur*	..																		
Netrakona*	..																		
Phulpur	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Durgapur*	..																		
Sherpur (Town)	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Dewanganj	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Tarakanda*	..																		
Faridpur district.																			
Madaripur	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Faridpur (Obsy.)	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Rajbari*	..																		
Haridaspur	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Bhanga	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Pangsa*	..																		
Kalla, andi	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Bhusna	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Palong*	..																		
Fatehpur	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Bakarganj district.																			
Patuakhali	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Barguna	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Pirozpur*	..																		
Barisal (Obsy.)	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Gaurnadi*	..																		
Bhola*	..																		
Daulatkhan*	..																		
Bauphal*	..																		
Chittagong Division.																			
Chittagong district.																			
Cox's Bazar (Obsy.)	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Chittagong (Obsy.)	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Kutubdia*	..																		
Satkania*	..																		
Mirsarai*	..																		
Banpunia	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Tippera district.																			
Comilla (Obsy.)	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Chandpur	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Brahmanbaria (Obsy.)	..	..	..	..	..	..	..	..	..	..	..	..	0·03	..	..	..	..	..	..
Ramchandrapur	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Nasirnagar*	..																		
Daudkandi*	..																		
Kasba*	..																		
Laksam*	..																		
Raipur	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Banchorampore*	..																		
Nabinagar	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Sarail	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Noakhali district.																			
Noakhali (Obsy.)	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Feni	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Barisalpur	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Ramganj*	..																		
Chhagalnaiya*	..																		
Hatiya*	..																		
Lakshmipur	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Sandwip	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Chittagong Hill Tracts district.																			
Rangamati	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Kandarban	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Largal	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Matamhari	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Lama*	..																		
Ramgarh*	..																		
Manikseri	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Dighinala	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Mainmukh*	..																		
Kaptai	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Panchhari	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Naikhyongchhari	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..

*Not reported.

Calcutta, the 8th February 1944.

FOR THE MONTH OF DECEMBER 1943.

20	21	22	23	24	25	26	27	28	29	30	31	Number of rainy days.	Average number of rainy days.	Total rainfall for the month	Normal rainfall for the month.	Heaviest rainfall during the month.	Total rainfall from 1st to 31st December 1943.	Normal rainfall from 1st to 31st December 1943.
..	..	..	..	..	..	..	..	..	..	..	..	Nil	0·2	Nil	0·13	Nil	Nil	0·13
..	..	..	..	..	..	..	..	..	..	..	..	Nil	0·2	Nil	0·11	Nil	Nil	0·11
..	..	..	..	..	..	..	..	..	..	..	..	Nil	0·3	Nil	0·11	Nil	Nil	0·11
													0·2		0·18			0·18
													(n)		(n)			(n)
..	..	..	..	..	..	..	..	..	..	..	..	Nil	0·1	Nil	0·05	Nil	Nil	0·05
..	..	..	..	..	..	..	..	..	..	..	..	Nil	0·1	Nil	0·05	Nil	Nil	0·05
..	..	..	..	..	..	..	..	..	..	..	..	Nil	0·1	Nil	0·05	Nil	Nil	0·05
													0·2		0·08			0·08
..	..	..	..	..	..	..	..	..	..	..	..	Nil	0·1	Nil	0·10	Nil	Nil	0·10
..	..	..	..	..	..	..	..	..	..	..	..	Nil	0·2	Nil	0·10	Nil	Nil	0·10
..	..	..	..	..	..	..	..	..	..	..	..	Nil	0·5	Nil	0·21	Nil	Nil	0·21
..	..	..	..	..	..	..	..	..	..	..	..	Nil	0·4	Nil	0·17	Nil	Nil	0·17
..	..	..	..	..	..	..	..	..	..	..	..	Nil	0·3	Nil	0·21	Nil	Nil	0·21
..	..	..	..	..	..	..	..	..	..	..	..	Nil	0·5	Nil	0·19	Nil	Nil	0·19
													0·5		0·27			0·27
..	..	..	..	..	..	..	..	..	..	..	..	Nil	0·3	Nil	0·15	Nil	Nil	0·15
..	..	..	..	..	..	..	..	..	..	..	..	Nil	0·4	Nil	0·13	Nil	Nil	0·13
													0·4		0·14			0·14
..	..	..	..	..	..	..	..	..	..	..	..	Nil	0·4	Nil	0·19	Nil	Nil	0·19
..	..	..	..	..	..	..	..	..	..	..	..	Nil	0·3	Nil	0·10	Nil	Nil	0·10
													0·2		0·26			0·26
..	..	..	..	..	..	..	..	..	..	..	..	Nil	0·3	Nil	0·07	Nil	Nil	0·07
													0·3		0·13			0·13
													0·4		0·12			0·12
..	..	..	..	..	..	..	..	..	..	..	..	Nil	0·1	Nil	0·05	Nil	Nil	0·05
													0·1		0·04			0·04
..	..	..	..	..	..	..	..	..	..	..	..	Nil	0·1	Nil	0·04	Nil	Nil	0·04
..	..	..	..	..	..	..	..	..	..	..	..	Nil	0·1	Nil	0·03	Nil	Nil	0·03
													0·2		0·04			0·04
..	..	..	..	..	..	..	..	..	..	..	..	Nil	0·3	Nil	0·17	Nil	Nil	0·17
..	..	..	..	..	..	..	..	..	..	..	..	Nil	0·3	Nil	0·12	Nil	Nil	0·12
													0·3		0·12			0·12
..	..	..	..	..	..	..	..	..	..	..	..	Nil	0·5	Nil	0·22	Nil	Nil	0·22
..	..	..	..	..	..	..	..	..	..	..	..	Nil	0·4	Nil	0·17	Nil	Nil	0·17
													0·3		0·22			0·22
..	..	..	..	..	..	..	..	..	..	..	..	Nil	0·4	Nil	0·14	Nil	Nil	0·14
..	..	..	..	..	..	..	..	..	..	..	..	Nil	0·5	Nil	0·22	Nil	Nil	0·22
													0·5		0·28			0·28
..	..	..	..	..	..	..	..	..	..	..	..	Nil	(n)	Nil	(n)	Nil	Nil	(n)
..	..	..	..	..	..	..	..	..	..	..	..	Nil	0·5	Nil	0·42	Nil	Nil	0·42
..	..	..	..	..	..	..	..	..	..	..	..	Nil	0·4	Nil	0·20	Nil	Nil	0·20
													0·4		0·22			0·22
..	..	..	..	..	..	..	..	..	..	..	..	Nil	0·7	Nil	0·39	Nil	Nil	0·39
													0·2		0·16			0·16
													0·5		0·33			0·33
													0·5		0·25			0·25
													0·5		0·39			0·39
..	..	..	..	..	..	..	..	..	..	..	..	Nil	0·6	Nil	0·51	Nil	Nil	0·51
..	..	..	..	..	..	..	..	..	..	..	..	Nil	0·8	Nil	0·70	Nil	Nil	0·70
													0·4		0·52			0·52
													0·4		0·38			0·38
													0·4		0·46			0·46
..	..	..	..	..	..	..	..	..	..	..	..	Nil	0·6	Nil	0·63	Nil	Nil	0·63
..	..	..	..	..	..	..	..	..	..	..	..	Nil	0·3	Nil	0·23	Nil	Nil	0·23
..	..	..	..	..	..	..	..	..	..	..	..	Nil	0·5	Nil	0·25	Nil	Nil	0·25
..	..	..	..	..	..	..	..	..	..	..	..	Nil	0·5	0·03	0·23	0·03	0·03	0·23
..	..	..	..	..	..	..	..	..	..	..	..	Nil	0·2	Nil	0·10	Nil	Nil	0·10
													0·3		0·16			0·16
													0·3		0·11			0·11
													0·4		0·23			0·23
													0·3		0·22			0·22
..	..	..	..	..	..	..	..	..	..	..	..	Nil	(n)	Nil	(n)	Nil	Nil	(n)
													(n)		(n)			(n)
..	..	..	..	..	..	..	..	..	..	..	..	Nil	(n)	Nil	(n)	Nil	Nil	(n)
..	..	..	..	..	..	..	..	..	..	..	..	Nil	(n)	Nil	(n)	Nil	Nil	(n)
..	..	..	..	..	..	..	..	..	..	..	..	Nil	0·4	Nil	0·28	Nil	Nil	0·28
..	..	..	..	..	..	..	..	..	..	..	..	Nil	0·6	Nil	0·52	Nil	Nil	0·52
..	..	..	..	..	..	..	..	..	..	..	..	Nil	0·4	Nil	0·45	Nil	Nil	0·45
													0·3		0·22			0·22
													0·6		0·35			0·35
													0·5		0·39			0·39
..	..	..	..	..	..	..	..	..	..	..	..	Nil	0·4	Nil	0·23	Nil	Nil	0·23
..	..	..	..	..	..	..	..	..	..	..	..	Nil	(n)	Nil	(n)	Nil	Nil	(n)
..	..	..	..	..	..	..	..	..	..	..	..	Nil	0·7	Nil	0·56	Nil	Nil	0·56
..	..	..	..	..	..	..	..	..	..	..	..	Nil	0·7	Nil	0·49	Nil	Nil	0·49
..	..	..	..	..	..	..	..	..	..	..	..	Nil	0·7	Nil	0·64	Nil	Nil	0·64
..	..	..	..	..	..	..	..	..	..	..	..	Nil	0·0	Nil	0·01	Nil	Nil	0·01
													0·4		0·09			0·09
													0·0		0·00			0·00
..	..	..	..	..	..	..	..	..	..	..	..	Nil	(n)	Nil	(n)	Nil	Nil	(n)
..	..	..	..	..	..	..	..	..	..	..	..	Nil	(n)	Nil	(n)	Nil	Nil	(n)
													(n)		(n)			(n)
..	..	..	..	..	..	..	..	..	..	..	..	Nil	(n)	Nil	(n)	Nil	Nil	(n)
..	..	..	..	..	..	..	..	..	..	..	..	Nil	(n)	Nil	(n)	Nil	Nil	(n)
..	..	..	..	..	..	..	..	..	..	..	..	Nil	(n)	Nil	(n)	Nil	Nil	(n)

(n) Not ascertained.

A. AHMAD, *Personal Assistant, for Director of Agriculture, Bengal.*

Statement showing the gauge readings at Dacca Waterworks Station on the river Buriganga for the week ending 5th February 1944.

Date.	At highest water.		At lowest water.		Commencement of—		Remarks.	
	Time.	Reading.	Time.	Reading.	Ebb tide.	Flow tide.	7 a.m.	5 p.m.
1944.								
30th January ..	15-0	6·5	9-30	4·6	15-17	9-44	4·8	5·5
31st „ ..	15-30	5·7	10-30	4·2	15-45	10-46	4·6	5·1
1st February ..	16-0	5·3	11-30	3·7	16-15	11-45	4·5	5·0
2nd „ ..	17-0	4·45	13-0	3·4	17-14	13-16	4·4	4·45
3rd „	7-0	4 3	14-30	3·0	7-15	14-47	4·3	3·6
4th „ ..	8-0	4·3	16-0	2·8	8-14	16-18	4·1	3·0
5th „ ..	9-0	4·3	17-0	2·8	9-15	17-19	3·9	2·8

Notable high and low water-levels of previous years.

	Taken at high tide.			Taken at low tide.		
27th August	1906	..	70·5	23rd February	1907	.. 51·06
5th September	1909	..	66·86	13th „	1908	.. 51·06
10th August	1910	..	69·86	12th March	1912	.. 51·06
1st „	1911	..	68·46	6th „	1914	.. 50·60
13th „	1912	..	67·16	22nd February	1915	.. 50·30
31st „	1915	..	69·7	15th „	1916	.. 50·60
8th „	1916	..	68·1	3rd March	1917	.. 51·0
12th „	1917	..	67·1	21st February	1918	.. 51·40
13th „	1918	..	69·12	26th „	1919	.. 50·4
2nd „	1919	..	66·8	18th „	1920	.. 50·9
8th September	1920	..	66·9	19th „	1921	.. 50·9
28th July	1921	..	68·4	8th March	1922	.. 51·05
10th August	1922	..	68·00	14th „	1923	.. 50·8
31st July	1923	..	66·15	16th February	1924	.. 50·50
29th August	1924	..	68·82	5th March	1925	.. 50·9
8th September	1925	..	68·52	9th February	1926	.. 2·2
15th August	1926	..	19·6	27th „	1927	.. 2·10
17th September	1927	..	18·70	16th „	1928	.. 2·2
22nd August	1928	..	20·0	21st „	1929	.. 2·0
13th July	1929	..	17·8	24th „	1930	.. 2·3
12th September	1930	..	18·65	28th „	1931	.. 2·2
16th August	1931	..	21·7	18th „	1932	.. 1·8
6th September	1932	..	18·5	6th „	1933	.. 2·10
7th „	1933	..	17·80	26th March	1934	.. 2·40
23rd August	1934	..	19·35	15th February	1935	.. 1·70
1st September	1935	..	19·80	3rd March	1936	.. 1·90
21st August	1936	..	19·35	7th February	1937	.. 2·7
9th September	1937	..	18·3	26th „	1938	.. 2·40
2nd August	1938	..	21·0	3rd March	1939	.. 2·40
3rd „	1939	..	19·10	20th January	1940	.. 2·00
9th „	1940	..	17 25	6th February	1941	.. 2·00
10th September	1941	..	17·70	11th „	1942	.. 2·60
1st „	1942	..	18·00			

N.B.—Zero of the gauge at Dacca Waterworks prior to 11 a.m. on the 8th January 1926= —48·51 with reference to P. W. D. datum.

Zero of the gauge at Dacca Waterworks since 11 a.m. of the 8th January 1926=0·00 with reference to P. W. D. datum.

K. D. DUTTA, *Executive Engineer,*
Mymensingh Division.

Mymensingh, the 8th February 1944.

Wholesale prices-current of food-grains, gur, etc., in the undermentioned marts of Bengal for the first half of December 1943.

Marts.	Paddy local (best quality).			Paddy local (common quality).			Rice local (best quality).		
	Present return.	Next preceding return.	Corresponding return of last year.	Present return.	Next preceding return.	Corresponding return of last year.	Present return.	Next preceding return.	Corresponding return of last year.
1	2	3	4	5	6	7	8	9	10
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Calcutta	10 0 0	(n)	(n)	..	(n)	(n)	..	(n)	(n)
Burdwan	(n)	(n)	8 0 0	(n)	(n)	(n)	(n)	(n)	16 0 0
Midnapore	8 4 0	8 0 0	7 0 0	8 0 0	7 12 0	6 8 0	16 0 0	16 0 0	14 0 0
Chittagong	..	..	5 0 0	..	..	4 8 0	..	..	10 8 0
Dacca	(n)	(n)	5 0 0	(n)	(n)	4 12 0	(n)	(n)	11 8 0
Pabna	(n)	(n)	(n)	9 8 0	12 0 0	7 8 0	(n)	(n)	13 0 0
Rangpu	(n)	..	(n)	(n)	..	6 10 0	(n)	..	13 5 0
Serajganj (Pabna)	..	..	..	..	..	..	..	..	..
Sarisabari (Mymensingh) ..	..	..	..	..	..	..	..	..	..
Narayanganj (Dacca) ..	..	..	..	..	..	..	..	..	..

Marts.	Rice local (common quality).			Wheat.			Raw cotton.		
	Present return.	Next preceding return.	Corresponding return of last year.	Present return.	Next preceding return.	Corresponding return of last year.	Present return.	Next preceding return.	Corresponding return of last year.
1	11	12	13	14	15	16	17	18	19
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Calcutta	17 0 0	(n)	(n)	(n)	(n)	6 8 0	28 0 0	30 0 0	25 8 0
Burdwan	(n)	(n)	14 12 0	..	..	..	..	..	..
Midnapore	15 0 0	15 0 0	11 0 0	..	..	..	..	..	..
Chittagong	..	..	9 0 0	..	..	..	..	..	..
Dacca	(n)	(n)	10 0 0	..	..	..	..	..	..
Pabna	17 0 0	20 0 0	12 0 0	..	..	..	..	..	..
Rangpur	15 0 0	15 0 0	10 10 0	..	..	..	..	..	..
Serajganj (Pabna)	..	..	..	..	..	..	..	..	..
Sarisabari (Mymensingh) ..	..	..	..	..	..	..	..	..	..
Narayanganj (Dacca) ..	..	..	..	..	..	..	..	.	..

Marts.	Coal.			Raw jute (weighted average).			*Gur* (sugarcane).		
	Present return.	Next preceding return.	Corresponding return of last year.	Present return.	Next preceding return.	Corresponding return of last year.	Present return.	Next preceding return.	Corresponding return of last year.
1	20	21	22	23	24	25	26	27	28
	Rs. a. p	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a p.	Rs. a. p.
Calcutta	1 8 0	1 8 0	1 0 0	13 12 0	13 9 0	13 6 0	24 0 0	(n)	(n)
Burdwan	..	..	..	..	..	..	(n)	(n)	13 0 0
Midnapore	..	..	..	..	..	..	19 8 0	19 0 0	11 0 0
Chittagong	..	..	..	..	..	..	23 0 0	23 0 0	10 0 0
Dacca	..	..	..	..	..	..	(n)	(n)	15 8 0
Pabna	..	..	..	..	..	..	19 0 0	19 0 0	12 8 0
Rangpur	..	..	..	..	..	..	25 0 0	25 0 0	15 9 0
Serajganj (Pabna)	..	..	..	10 0 0 to 11 8 0	10 0 0 to 11 8 0	7 8 0 to 8 8 0	..	..	..
Sarisabari (Mymensingh) ..	..	..	..	8 0 0 to 15 12 0	8 4 0 to 16 0 0	6 0 0 to 10 8 0	..	..	..
Narayanganj (Dacca) ..	..	..	..	10 0 0 to 13 8 0	10 0 0 to 13 8 0	5 0 0 to 9 0 0	..	..	..

(n) Not reported.

A. AHMAD, *Personal Assistant,*
for *Director of Agriculture, Bengal.*

Calcutta, the 11th February 1944.

Prices-current (retail) of common rice and salt in the districts of Bengal for the first half of December 1943.

Division and district.	Marts.	Quantity per rupee in seers of eighty tolas.								
		Common rice.						Salt.		
		Average.			Cheapest.					
		Present return.	Next preceding return.	Corresponding return of last year.	Present return.	Next preceding return.	Corresponding return of last year.	Present return.	Next preceding return.	Corresponding return of last year.
Presidency Division.		S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.
24-Parganas ..	1 Chetla Hat	2 0	1 12	(n)	2 10	(n)	(n)	4 0C	6 0C	(n)
	2 Mogra Hat	(n)	1 13	(n)	(n)	(n)	(n)	(n)	5 4C	(n)
	3 Calcutta-Bellaghata ..	2 4	(n)	(n)	2 4	(n)	(n)	5 4C	(n)	(n)
Nadia ..	4 Gouri	(n)	2 1		(n)	2 1	(n)	(n)	5 8C	(n)
	5 Ranaghat ..	2 8	2 0	3 4	2 8	2 0	3 8	6 8P	6 8P	5 8P
Murshidabad ..	6 Berhampore ..	3 0	2 0	3 4	3 4	2 7	3 8	8 0K	8 0K	5 8K
	7 Kandi	3 14	2 4	3 8	4 0	2 5	3 10	7 0K	7 0K	7 0K
	8 Jangipur	3 0	2 1	(n)	3 4	2 6	5 14	6 2K	6 2K	8 4K
Jessore ..	9 Sadar	2 8	2 8	3 4	2 8	2 8	4 0	7 8B	7 8B	8 14B
								8 0K	8 0K	8 0K
								8 0G	8 0G	6 4K
	10 Bongaon	2 8	2 8	3 12	2 8	2 8	4 4	6 4C	6 4C	6 4C
								6 4C	6 4C	6 12C
								8 0G	8 0G	8 0G
Khulna ..	11 Sadar	2 8	2 0	3 8	2 12	2 4	3 8	6 0C	6 0C	6 8C
	12 Bagerhat	†2 5	2 0	4 0	2 8	2 8	4 12	5 0K	5 0K	6 0K
Burdwan Division.										
Burdwan ..	13 Sadar	2 8	2 0	2 8	2 8	2 2	2 10	6 10K	6 4C	7 4C
								6 4C		
								6 0P	6 4P	7 0P
	14 Kalna	3 3	..	(n)	(n)	2 8	2 13	6 6K	6 10K	8 0K
Birbhum ..	15 Suri	3 4	2 6	3 10	3 6	2 10	3 12	8 0M	8 0M	8 0M
	16 Rampurhat ..	3 0	2 4	3 4	3 2	2 6	4 0	7 0P	(n)	8 0C
Bankura ..	17 Sadar	2 8	2 8	3 2	2 14	2 8	†	6 4P	6 0C	7 0P
	18 Vishnupur	(n)	(n)	3 0	3 0	(n)	3 2	6 6C	(n)	6 8P
Midnapore ..	19 Sadar	2 12	2 12	3 13	3 4	2 14	4 0	5 8C	6 4C	5 13L
	20 Contai	3 8	3 8	4 0	4 0	4 0	4 8	8 0C	8 0G	21 0C
Hooghly ..	21 Sadar	2 6	2 0	2 14	(n)	2 0	3 3	6 6C	6 2C	6 11C
	22 Arambagh	(n)	2 0	2 13	(n)	2 0	2 13	(n)	6 0P	7 8P
									5 12K	6 0K
										7 4D
Howrah ..	23 Sadar	(n)	2 4	3 0	(n)	(n)	(n)	(n)	6 6C	7 4K
									6 0C	6 8C
	24 Uluberia	(n)	1 12	3 0	(n)	1 12	3 8	(n)	8 0K	8 0K
Rajshahi Division.										
Rajshahi ..	25 Rampur-Boalia ..	(n)	(n)	3 0	(n)	(n)	3 4	6 0K	(n)	6 8K
	26 Nator	(n)	2 5	3 0	2 0	2 7	3 0	5 6K	5 6K	5 4C
Dinajpur ..	27 Dinajpur-Railbazar Hat	(n)	(n)	2 12	(n)	2 0	3 0	(n)	(n)	6 8K
Jalpaiguri ..	28 Sadar	3 0	1 13	(n)	3 8	1 14	(n)	5 13C	5 13C	(n)
Darjeeling ..	29 Sadar	†2 5	1 14	5 0	2 4	1 14	5 0	5 0P	4 8P	5 8P
								5 0K	4 8K	4 0K
								6 0K	6 0K	6 8C
	30 Siliguri	3 0	2 8	4 8	3 0	2 8	4 12			
Rangpur ..	31 Sadar	2 10	2 10	3 13	2 10	2 10	3 13	5 0C	5 0C	7 0K
								5 0C	5 0C	6 0C
	32 Nilphamari ..	(n)	3 4	4 0	(n)	3 5	4 8	(n)	6 0C	7 0K
Bogra ..	33 Sadar	3 2	3 0	3 12	(n)	(n)	(n)	5 0C	6 6C	6 12C
Pabna ..	34 Sadar	(n)	(n)	3 6	2 6	2 0	3 0	5 10P	5 14P	6 0F
								6 7K	7 4K	8 0K
								5 0F	6 0F	
	35 Serajganj	(n)	1 15	(n)	2 6	1 15	(n)			(n)
								5 0K	6 0K	
								6 0K	6 8OK	8 0OK
Malda ..	36 Sadar	†2 5	..	4 8	3 0	1 12	(n)			
								5 8OK	6 8K	8 0K
								6 8K	6 8OK	
	37 Balia-Nawabganj ..	3 0	1 12	5 0	3 0	2 0	(n)			8 0K
								5 0OK	6 8K	
Dacca Division.										
Dacca ..	38 Sadar	(n)	(n)	4 0	(n)	(n)	4 4	(n)	(n)	5 10C
	39 Mirkadim	(n)	(n)	4 0	..	(n)	4 4	4 8K	(n)	5 8K
Mymensingh ..	40 Nasirabad	3 0	1 15	5 0	(n)	1 15	5 8	4 8K	4 8K	6 10K
	41 Netrakona ..	2 5	2 8	4 8	2 5	2 11	5 0	5 4C	5 4C	5 0C
Faridpur ..	42 Sadar	3 0	2 8	3 4	3 0	2 8	4 8	5 4K	5 4K	5 0K
	43 Rajbari	3 3	†2 7	3 5	3 3	2 7	4 8	5 0C	5 0C	6 6K
								5 11C	6 2C	7 0C
Bakarganj ..	44 Barisal	2 8	2 12	3 0	3 0	3 0	(n)	5 0C	6 0C	6 8C
								5 12K	6 8K	6 8K
	45 Perojpur	2 12	1 12	3 12	3 0	2 4	3 12	4 0C	6 0C	6 0C
								4 0K	6 0K	6 0K
Chittagong Division.										
Tippera ..	46 Comilla	†2 5	†1 1+	4 9	(n)	(n)	5 0	4 0C	5 8C	5 8C
	47 Chandpur	2 8	1 14	(n)	2 14	1 15	(n)	6 4C	6 5C	(n)
Noakhali ..	48 Kalitara Hat ..	†	1 13	3 2	†	1 13	3 6	4 0C	4 0C	6 0C
Chittagong ..	49 Feni Hat	†	†	3 8	†	1 12	4 0	4 0C	5 0C	5 12C
	50 Sadar	†	2 0	4 0	†	2 4	4 8	4 0C	4 0C	5 0P
	51 Cox's Bazar ..	†	2 0	4 8	†	2 4	5 0	5 0C	5 0C	5 0P
	52 Chittagong Hill Tracts—Rangamati.	(n)	(n)	6 0	(n)	(n)	7 0	(n)	(n)	..

P—Panga. K—Karkach. C—Crushed. B—Bombay. L—Liverpool. M—Madras. G—Grey. F—Foreign.
OK—Okha and other Indian varieties. (n) Not reported. D—Deshi.

† Rice can scarcely be had in the open market at the controlled prices.

A. AHMAD, *Personal Assistant,*
for *Director of Agriculture, Bengal.*

Calcutta, the 11th February 1944.

Wholesale prices-current of food-grains, gur, etc., in the undermentioned marts of Bengal for the second half of December 1943.

Marts.	Paddy local (best quality).			Paddy local (common quality).			Rice local (best quality).		
	Present return.	Next preceding return.	Corresponding return of last year.	Present return.	Next preceding return.	Corresponding return of last year.	Present return.	Next preceding return.	Corresponding return of last year.
1	2	3	4	5	6	7	8	9	10
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Calcutta	..	10 0 0	(n)	10 0 0	..	(n)	..	..	(n)
Burdwan	(n)	(n)	4 0 0	7 12 0	(n)	(n)	(n)	(n)	14 0 0
Midnapore	(n)	8 4 0	6 4 0	7 14 0	8 0 0	5 12 0	15 0 0	16 0 0	13 4 0
Chittagong	20 0 0	20 0 10	5 0 0	17 0 0	17 0 0	4 8 0	36 0 0	36 0 0	10 8 0
Dacca	(n)	(n)	9 0 0	(n)	(n)	8 0 0	(n)	(n)	14 0 0
Pabna	..	(n)	(n)	10 0 0	9 8 0	11 12 0	..	(n)	13 8 0
Rangpur	..	(n)	(n)	..	(n)	4 10 0	..	(n)	11 0 0
Serajganj (Pabna)	9 8 0	9 0 0	..	8 8 0	9 0 0	..	15 8 0	17 0 0	..
Sarisabari (Mymensingh) ..	..	..	..	..	..	..	..	..	..
Narayanganj (Dacca) ..	..	..	..	..	..	..	..	..	..

Marts.	Rice local (common quality).			Wheat			Raw cotton.		
	Present return.	Next preceding return.	Corresponding return of last year.	Present return.	Next preceding return.	Corresponding return of last year.	Present return.	Next preceding return.	Corresponding return of last year.
1	11	12	13	14	15	16	17	18	19
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Calcutta	17 0 0	17 0 0	(n)	(n)	(n)	(n)	26 8 0	28 0 0	(n)
Burdwan	14 0 0	(n)	12 8 0	..	..	..	..	..	..
Midnapore	13 12 0	15 0 0	11 0 0	..	..	..	..	..	..
Chittagong	30 0 0	30 0 0	9 0 0	..	..	..	..	..	..
Dacca	(n)	(n)	13 0 0	..	..	..	..	..	..
Pabna	17 0 0	17 0 0	11 4 0	..	..	..	..	..	..
Rangpur	15 0 0	15 0 0	10 0 0	..	..	..	..	..	..
Serajganj (Pabna)	14 0 0	17 0 0	..	..	..	..	..	..	..
Sarisabari (Mymensingh) ..	..	..	..	..	..	..	..	..	..
Narayanganj (Dacca) ..	..	..	..	..	..	..	..	..	..

Marts.	Coal.			Raw jute (weighted average).			*Gur* (sugarcane).		
	Present return.	Next preceding return.	Corresponding return of last year.	Present return.	Next preceding return.	Corresponding return of last year.	Present return.	Next preceding return.	Corresponding return of last year.
1	20	21	22	23	24	25	26	27	28
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Calcutta	1 8 0	1 8 0	1 12 0	13 3 0	13 12 0	11 9 0	24 0 0	24 0 0	(n)
Burdwan	..	..	..	..	..	..	19 0 0	(n)	13 0 0
Midnapore	..	..	..	..	..	..	19 0 0	19 8 0	12 8 0
Chittagong	..	..	..	..	..	..	23 0 0	23 0 0	10 0 0
Dacca	..	..	..	..	..	..	(n)	(n)	13 0 0
Pabna	..	..	..	..	..	..	22 0 0	19 9 0	12 4 0
Rangpur	..	..	..	..	..	..	27 0 0	25 0 0	13 6 0
Serajganj (Pabna)	..	..	..	9 8 0 to 11 8 0	10 2 0 to 11 8 0	7 8 0 to 8 0 0	17 0 0	20 0	..
Sarisabari (Mymensingh) ..	..	..	..	8 0 0 to 15 12 0	8 0 0 to 15 12 0	5 0 0 to 9 0 0	..	..	..
Narayanganj (Dacca) ..	..	..	..	10 0 0 to 13 8 0	10 0 0 to 13 8 0	5 0 0 to 9 0 0	..	..	..

(n) Not reported.

A. AHMAD, *Personal Assistant,*
for *Director of Agriculture, Bengal.*

Calcutta, the 11th February 1944.

Prices-current (retail) of common rice and salt in the districts of Bengal for the second half of December 1943.

Division and district.	Marts.	Quantity per rupee in seers of eighty tolas.								
		Common rice.						Salt.		
		Average.			Cheapest.					
		Present return.	Next preceding return.	Corresponding return of last year.	Present return.	Next preceding return.	Corresponding return of last year.	Present return.	Next preceding return.	Corresponding return of last year.
		S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.
Presidency Division.										
24-Parganas ..	1 Chetla Hat	(n)	2 0	(n)	(n)	2 10	(n)	(n)	4 0C	(n)
	2 Mogra Hat	(n)	(n)	(n)	(n)	(n)	(n)	(n)	(n)	(n)
	3 Calcutta-Bellaghata ..	2 4	2 4	(n)	2 4	2 4	(n)	5 4C	5 4C	(n)
Nadia ..	4 Goari	(n)	(n)	(n)	(n)	(n)	(n)	(n)	(n)	(n)
	5 Ranaghat	2 8	2 8	3 4	2 9	2 8	3 8	6 8P 8 0K	6 8P 8 0K	6 4P 6 8K
Murshidabad ..	6 Berhampore ..	(n)	3 0	3 12	(n)	3 4	4 4	(n)	7 0K	7 0K
	7 Kandi	3 0	3 14	3 6	3 0	4 0	3 8	6 0K 6 8B	6 2K 7 8B	6 8K 8 0B
	8 Jangipur	3 0	3 0	4 4	3 4	3 4	4 4	8 0K	8 0K	8 0K
Jessore ..	9 Sadar	2 8	2 8	3 4	2 8	2 8	3 12	8 0G 6 4C	8 0G 6 4C	6 4K 6 4C
	10 Bongaon	2 8	2 8	3 5	2 8	2 8	4 0	5 0C 5 10G	6 4C 8 0G	6 0C 8 0G
Khulna ..	11 Sadar	2 8	2 8	5 0	2 12	2 12	5 0	6 0C	6 0C	6 8C
	12 Bagerhat	2 12	†2 5	4 0	2 13	2 8	4 12	5 0K	5 0K	6 0K
Burdwan Division.										
Burdwan ..	13 Sadar	3 3	2 8	2 15	3 3	2 8	3 4	6 0P 6 6K	6 10K 6 4C	7 4C
	14 Kalna	3 3	3 3	(n)	3 3	(n)	3 4	6 0P	6 0P 6 6K	5 4P 6 2K
Birbhum ..	15 Suri	3 3	3 4	4 8	3 4	3 6	4 10	8 0M	8 0M	8 8M
	16 Rampurhat	3 8	3 0	3 4	3 10	3 2	4 0	7 0P	7 0P	8 0C
Bankura ..	17 Sadar	2 11	2 8	3 6	3 1	2 11	†	6 0C	6 4P	6 8P
	18 Vishnupur	(n)	(n)	3 6	(n)	2 0	3 12	(n)	6 6C	6 4P
Midnapore ..	19 Sadar	2 12	2 12	3 13	2 14	3 4	4 2	5 6C	5 6C	5 14L
	20 Contai	3 8	3 8	4 0	3 12	4 0	4 4	13 0C	8 0C	29 0C
Hooghly ..	21 Sadar	(n)	2 6	2 15	(n)	(n)	3 0	(n)	6 6C	5 0C
	22 Arambagh	(n)	(n)	2 8	(n)	(n)	2 8	(n)	(n)	7 8P 6 8K
Howrah ..	23 Sadar	(n)	(n)	3 0	(n)	(n)	1 0	(n)	(n)	8 0D 8 0K
	24 Uluberia	(n)	(n)	2 8	1 12	(n)	3 8	(n)	(n)	6 8C 8 0K
Rajshahi Division.										
Rajshahi ..	25 Rampur-Boalia ..	(n)	(n)	4 8	(n)	(n)	3 12	(n)	6 0K	5 8K
	26 Nator	3 0	(n)	4 6	3 4	2 0	3 12	1 6K	5 6K	4 4C
Dinajpur ..	27 Dinajpur Railbazar Hat	(n)	(n)	2 12	(n)	(n)	3 0	(n)	(n)	6 8K
Jalpaiguri ..	28 Sadar	3 0	3 0	6 1	3 0	3 8	6 6	5 13C	5 13C	5 13C
Darjeeling ..	29 Sadar	2 2	†2 5	4 4	2 2	2 4	4 4	4 0P 4 0K	5 0P 5 0K	5 0P 4 0K
	30 Siliguri	2 8	3 0	4 0	2 8	3 0	4 12	6 0K	6 0K	7 0K
Rangpur ..	31 Sadar	2 10	2 10	4 0	2 10	2 10	4 0	5 0C 5 0C	5 0C 5 0C	6 8C 6 0C
	32 Nilphamari	(n)	(n)	5 0	(n)	(n)	5 8	(n)	(n)	7 8K
Bogra ..	33 Sadar	3 0	3 2	4 0	(n)	(n)	(n)	5 0C 5 10F	5 0C 5 13F	6 0C 5 13F
Pabna ..	34 Sadar	2 4	(n)	3 6	2 5	2 6	(n)	6 7K 4 8F	6 7K 5 0F	8 0K 6 0F
	35 Serajganj	2 8	(n)	3 8	2 12	2 6	1 0	4 8K 5 8OK	5 0K 6 0K	5 12K 6 8OK
Malda ..	36 Sadar	3 0	†2 5	1 0	3 2	3 0	4 4	6 8K 5 8OK	5 8OK 6 8K	7 0K 8 0K
Dacca Division.	37 Jalla-Nawabganj ..	3 4	3 0	5 0	3 4	3 0	5 8	6 8K	5 0OK	
Dacca ..	38 Sadar	(n)	(n)	3 0	(n)	(n)	3 8	(n)	(n)	5 0C
	39 Mirkadim	(n)	(n)	3 4	(n)	..	3 8	(n)	4 8K	5 8K
Mymensingh ..	40 Nasirabad	†3 0	3 0	4 8	(n)	(n)	5 0	4 8K	4 8K	6 10K
	41 Netrakona	2 5	2 5	4 8	2 5	2 5	5 0	(n)	5 4C	5 0C
Faridpur ..	42 Sadar	3 1	3 0	3 8	3 1	3 0	4 8	5 0C	5 4K 5 0C	5 0K 6 6K
	43 Rajbari	3 3	3 3	3 2	3 3	3 3	3 4	5 11C	5 11C	7 0C
Bakarganj ..	44 Barisal	2 8	2 8	4 8	3 3	3 0	5 0	5 4C 6 0K	6 0C 6 8K	6 4C 6 4K
	45 Perojpur	2 12	2 12	4 0	3 0	3 0	4 0	4 0C 4 0K	4 0C 4 0K	3 12C 3 12K
Chittagong Division.										
Tippera ..	46 Comilla	2 4	†2 5	3 10	(n)	(n)	3 12	4 0C	4 0C	5 5C
	47 Chandpur	3 4	2 8	(n)	3 5	2 14	(n)	6 6C	6 4C	(n)
Noakhali ..	48 Kalitara Hat ..	2 0	†	2 15	2 0	†	3 0	4 0C	4 0C	5 4C
	49 Feni Hat	2 2	†	2 15	2 4	†	3 0	4 0C	4 0C	4 0C
Chittagong ..	50 Sadar	1 8	†	4 0	1 12	†	4 4	4 0C	4 0C	5 0P
	51 Cox's Bazar ..	2 0	†	4 0	2 4	†	4 8	5 0C	5 0C	6 0P
	52 Chittagong Hill Tracts—Rangamati.	(n)	(n)	6 0	(n)	(n)	7 0	(n)	(n)	†

P—Panga. K—Karkach. C—Crushed. B—Bombay. L—Liverpool. M—Madras. G—Grey. F—Foreign.
D—Desi. OK—Okha and other Indian varieties. (n) Not reported.
†Rice can scarcely be had in the open market at the controlled prices.

Calcutta, the 11th February 1944.

A. AHMAD, *Personal Assistant,*
for *Director of Agriculture, Bengal.*

DISTRICT REPORTS ON WEATHER AND CROPS.

Weather and Crop Report for the week ending 9th February 1944.

Serial No.	District and sub-division.	Price of common rice, in seers, per rupee. This week.	Price of common rice, in seers, per rupee. Previous week.	Character of the weather, condition of crops, etc.
1	2	3	4	5
1	24-Parganas	2½	2½	Fodder and water are sufficient.
	Diamond Harbour	2½	2½	
	Barrackpore	(a) 2 3/16	(n)	
	Baraset	2½	(a) 2 3/16	
	Basirhat	2½	2½	
2	Nadia	(a) 2 3/16	(a) 2 3/16	Fodder and water are sufficient. Cattle-disease (rinderpest) is subsiding in Ranaghat.
	Kushtia	3 1/16	2½	
	Meherpur	2½	2½	
	Chuadanga	2½	(n)	
	Ranaghat	(n)	(a) 2 3/16	
3	Murshidabad	2½	2½	Fodder and water are available. Cattle-disease (foot and mouth) reported from Kandi and Jangipur subdivisions.
	Lalbagh	2½	2½	
	Jangipur	3 1/16	3	
	Kandi	3 1/16	3 1/16	
4	Jessore	(a) 2 3/16	(a) 2 3/16	Fodder and water are sufficient. Cattle-disease (rinderpest) is prevalent in Sadar and Magura subdivisions.
	Jhenidah	(a) 2 3/16	(a) 2 3/16	
	Magura	(a) 2 3/16	2½	
	Narail	2½	2½	
	Bongaon	2½	2½	
5	Khulna	2½	2½	Fodder and water are sufficient.
	Satkhira	2 11/16	2 11/16	
	Bagerhat	2½	2 13/16	
6	Burdwan	2½	2½	Fodder and water are sufficient. Cattle-disease reported from Asansol subdivision.
	Asansol	2 13/16	(n)	
	Katwa	2½	2½	
	Kalna	3½	(n)	
7	Birbhum	3	3	Fodder and water are sufficient. Cattle-disease (rinderpest) reported from Dubrajpur thana.
	Rampurhat	3	3½	
8	Bankura	3	2 7/8	Fodder and water are sufficient. Cattle-disease (rinderpest) is prevailing in police-station Joypur.
	Vishnupur	2½	2 13/16	
9	Midnapore	2½	2½	Fodder and water are sufficient.
	Contai	3½	3	
	Tamluk	3	3	
	Ghatal	2 15/16	3	
	Jhargram	3	3	
10	Hooghly	2½	2 7/16	Fodder and water are sufficient. 987 persons were relieved in test works.
	Serampore	2 7/16	2 7/16	
	Arambagh	2 11/16	2 7/16	
11	Howrah	(a) 2 3/16	(a) 2 3/16	Fodder and water are sufficient.
	Uluberia	(n)	2½	
12	Rajshahi (Rampur-Boalia)	(n)	3	....
	Naogaon	3½	3½	
	Nator	3	(n)	
13	Dinajpur	3 3/16	3	Water and fodder are sufficient.
	Thakurgaon	3	3	
	Balurghat	3½	3½	
14	Jalpaiguri	3	3	Fodder and water are sufficient
	Alipur	3	3	
15	Darjeeling	2½	2½	Fodder and water are sufficient. Cattle-disease (foot and mouth) reported from Kalimpong and Siliguri subdivisions.
	Kurseong	2 3/16	2 3/16	
	Siliguri	2¾	3	
	Kalimpong	3 3/16	3 3/16	
16	Rangpur	2½	2½	Fodder and water are sufficient.
	Nilphamari	3	2 11/16	
	Kurigram	3	3	
	Gaibandha	(n)	3	
17	Bogra	3 3/16	3 3/16	Fodder and water are sufficient.
18	Pabna	2½	2½	Fodder and water are sufficient.
	Serajganj	2½	2½	

(n) Not reported.

(a) Rice can scarcely be had in the open market at the controlled prices.

Serial No.	District and sub-division.	Price of common rice, in seers, per rupee. This week.	Previous week.	Character of the weather, condition of crops, etc.
1	2	3	4	5
19	Malda ..	3½	3½	Fodder and water are sufficient.
20	Cooch Behar ..	3½	3½	Fodder and water are sufficient. Cattle-disease (foot and mouth) reported from Mekliganj subdivision.
21	Dacca ..	(a) 2 1/16	(a) 2 1/16	Insufficiency of fodder reported from Munshiganj subdivision.
	Manikganj ..	(n)	(n)	
	Narayanganj ..	(a) 2 1/16	(n)	
	Munshiganj ..	(a) 2 1/16	(a) 2 1/16	
22	Mymensingh ..	3	3	Fodder and water are available.
	Jamalpur ..	3	(n)	
	Tangail ..	3	3	
	Netrakona ..	2½	2½	
	Kishoreganj ..	2½	2½	
23	Faridpur ..	3 1/16	3 1/16	Fodder and water are sufficient.
	Goalundo (Rajbari) ..	3 1/16	(n)	
	Madaripur ..	2½	2 7/16	
	Gopalganj ..	2½	2½	
24	Bakarganj (Barisal) ..	2 1/16	2½	Fodder and water are sufficient. Cattle-disease reported from Pirojpur subdivision.
	Pirojpur ..	2½	2½	
	Patuakhali ..	2½	2½	
	Dakshin Shahbazpur (Bhola).	2½	(n)	
25	Chittagong ..	(a) 2 1/16	(a) 2 1/16	Fodder and water are available. Cattle-disease (rinderpest) reported from Sadar subdivision. 141 persons were employed on test relief work during the week ending 15th January 1944; and 39,840 persons were fed daily in free kitchen.
	Cox's Bazar ..	(a) 2 1/16	(a) 2 1/16	
26	Tippera (Comilla) ..	(n)	2½	Report not received.
	Brahmanbaria ..	(n)	2½	
	Chandpur ..	(n)	3	
27	Noakhali ..	(a) 2 1/16	(a) 2 1/16	Fodder and water are sufficient.
	Feni ..	(n)	2 7/16	
28	Chittagong Hill Tracts ..	2½ to 3	2½	Fodder and water are available. Cattle-disease (rinderpest) is prevailing in Panchari.
29	Tripura State ..	2 to 4	2 to 4	Cattle-disease (rinderpest) reported from Sonamura and Udaipur Divisions.

(n)—Not reported.

(a) Rice can scarcely be had in the open market at the controlled prices.

A. AHMAD, Personal Assistant,

Calcutta, the 15th February 1944. *for* Director of Agriculture, Bengal.

DEPARTMENT OF AGRICULTURE, BENGAL

Calcutta, the 7th February 1944.

Final Forecast of the Sugarcane Crop of Bengal, 1943-44.

(*Note*.—On an average of the five years ending 1941-42, the area under sugarcane in Bengal, has represented some 7·9 per cent. of the total area under sugarcane in India.)

Character of the season.—Since the issue of the Second Forecast the weather and its effect on the crop were on the whole favourable.

Acreage.—The total area planted is estimated at 338,500 acres this year against 302,600 acres last year.

Outturn.—According to the estimates of the District Officers, the average outturn of the crop for the province works out at 75 per cent. of the normal this year against 72 per cent. last year.

Taking 515½ maunds as the normal yield of sugarcane per acre, the gross outturn for the province is estimated at 4,805,000 tons this year against 4,123,000 tons last year; and on the basis of *gur*/cane ratio 1:10 as the standard for the province as a whole, the gross outturn of cane *gur* is estimated at 480,500 tons this year as against 412,300 tons last year.

Other sources of gur.—The total quantity of *gur* likely to be obtained from date-palm juice and other sources, is estimated at 118,300 tons this year against 120,800 tons last year.

The quantity of *gur* for the province from all sources is thus estimated at 4,923,300 tons this year against 533,100 tons last year.

M. CARBERY,
Director of Agriculture, Bengal.

Resolution on the Reports of the Chief Engineer, Public Health, and of the Sanitary Board, Bengal, for the year 1941.

GOVERNMENT OF BENGAL.

Department of Public Health and Local Self-Government.

Public Health.

RESOLUTION—No. 308P.H.

Calcutta, the 15th February 1944.

Read the Reports of the Chief Engineer, Public Health, and of the Sanitary Board, Bengal, for the year 1941.

Mr. S. N. Ghosh held charge as Chief Engineer throughout the year.

The volume of work of the Engineering Branch of the Public Health, Bengal, greatly increased during the year under review owing to A.R.P. and Civil Defence work arising out of the present emergency. An A.R.P. Division was created by the end of August 1941 for helping the municipalities in the vulnerable areas of the districts of 24-Parganas, Howrah and Hooghly as well as the Corporation of Calcutta with expert advice regarding preparation of the Civil Defence schemes for protection of water-supply pumping stations and water-mains, roads and sewers, provision of alternative sources of water-supply and maintenance of the conservancy service, and for co-ordinating the Civil Defence measures of these municipalities. It consisted of the following staff:—

(1) one Executive Engineer, (2) one Assistant Engineer, (3) two overseers, (4) one clerk, (5) one typist, (6) one draftsman and (7) three peons.

Besides supervising the Civil Defence work of all municipalities in the province including the Corporation of Calcutta, the A.R.P. Division prepared water-supply schemes and executed works for the hospitals in Calcutta, Howrah, Asansol, Chittagong, Budge-Budge, Uttarpara and Kamarhati as well as the A.R.P. depots and fire fighting stations in Calcutta and Howrah including some big tube-wells in Calcutta for fire fighting purposes which are meant to serve as alternative sources of supply in case Calcutta Corporation's unfiltered supply failed on account of enemy activities.

Two temporary posts of Assistant Engineers and 13 temporary posts of subordinate Engineers were made permanent with effect from the 1st April 1941.

2. The total capital expenditure on water-works and sewerage works constructed or under construction during the year under review amounted to Rs. 3,45,959 and Rs. 81,176 respectively as against Rs. 2,33,943 and Rs. 1,17,961, during the previous year.

The total estimated cost of the schemes prepared by the Engineering Branch during the year was Rs. 34,73,560, as detailed below, compared to Rs. 57,41,153 during the previous year:

		Rs
1. Sketch Projects—		
(*a*) Water-supply	... ...	25,46,854
(*b*) Drainage and sewerage	... ...	7,20,300
		32,67,154
2. Detailed Projects—		
(*a*) Water-supply	.. ...	54,900
(*b*) Drainage and sewerage	.. ..	20,800
		75,700
3. Miscellaneous ...	... ...	1,30,706
	Total ...	34,73,560

Nine works of sanitary engineering were executed under the supervision and control of the department during the year under review. Besides, the

Chittagong Hill Tracts.	1,100	1,100	1,200	[illegible]	[illegible]	
Total Bengal ..	201,500	302,600	338,500	71	75	

APPENDIX II.

Sugarcane Crop Report, 1943-44.

(A)

Province.	Area in acres. Of current year's crop.	Of previous year's crop	Average of preceding		Percentage by which column 2 exceeds (+) or is less than (−), area in	
					Column 3	Column 4
1	2	3	4		5	6
			Five years.	Ten years		Five years / Ten years
Bengal ..	338,500	302,600	310,000	299,600	+11·9	+9·2 / +13

72 81

Serial No.	District di
19	Malda
20	Cooch Behu
21	Dacca Manikganj Narayangan; Munshiganj
22	Mymensingh Jamalpur Tangail Netrakona Kishoreganj
23	Faridpur Goalundo (R Madarpur Gopalganj
24	Bakarganj (Pirojpur Patuakhali Dakshin (Bhola).
25	Chittagong Cox's Bazar
26	Tippera (Con Brahmanbari Chandpur
27	Noakhali Feni
28	Chittagong I
29	Tripura State

Calcutta, the 15th J

department also maintained the Kalimpong water-supply, Baranagar-Kamarhati Joint water-supply, Emergency water-supply at Bhola and Maijdi Drainage and water-works.

There is a gradual deterioration in the receipt of the department which has come down to a figure as low as Rs. 12,779 only as against Rs. 35,628 in the previous year.

3. There were 52 water-works in operation during the year which supplied 19,514,444 gallons of filtered water to a total population of 1,639,206. The quality of water supplied was satisfactory.

4. The departmental officers periodically inspected the various municipal water-works and the reports of their inspection were duly forwarded to the local bodies with necessary instructions.

The department also rendered valuable assistance in the shape of advice and suggestions to other departments, local officers and local bodies in matters relating to works of sanitary engineering.

5. The programmes of rural water-supply and estimates prepared by the District Water Supply Committees involved a task of considerable magnitude and kept the staff of the Rural Water-supply Subdivision fully engaged throughout the year. In the majority of cases these programmes were not drawn up in conformity with the principles laid down by Government and they had to be recast and the total estimated cost after revision amounted to Rs. 52,361,940 at the then current market prices of materials.

The policy, hitherto, followed in distributing and disbursing the annual grant for water-supply in rural areas was modified in the year under review and the entire grant (after deducting as usual the amount required for payment to the district boards in reduction of interest payable on loans taken for the improvement of water-supply in accordance with the rural water-supply loan scheme) was placed at the disposal of the Chief Engineer, Public Health, to enable him to purchase the requisite materials at economic rates from approved firms and supply them to local officers as quickly as possible. The estimated cost of works to be done during the year amounted to Rs. 5 lakhs and out of the grant, allotments were made to the District Officers to meet the cost of labour required for sinking tube-wells.

Besides, the Assistant Engineer and the supervisors of the Rural Water-supply Subdivision toured throughout the province, in connection with the examination of the district programmes of rural water-supply.

6. Another work of great importance with which the department was entrusted during the year is the sinking of tube-wells in Calcutta at an estimated cost of over 16 lakhs to provide alternative sources of drinking water-supply for the people of Calcutta in the event of a breakdown of the existing water-supply system as a result of enemy action. The work though started in June 1941, was however, delayed, due to certain practical difficulties and by the end of the year actually 1,521 tube-wells were completed out of the total estimated number of 2,500.

7. The Sanitary Board held four meetings during year under review and examined 11 schemes of sanitary engineering before forwarding them to Government. The Board also scrutinised the Inspection Report of the various officers of the Engineering Branch of the Public Health Department and made suitable recommendations to Government where necessary.

8. Further, the Board approved the minutes of the eighteenth meeting of the Malaria Sub-Committee and formulated proposals for the formation of Provincial Board of Health and considered the proceedings of the third general meeting of the Nutrition Committee. The Board also considered the proceedings of the last (tenth) meeting of the Tuberculosis Sub-Committee.

9. Government take this opportunity to acknowledge the valuable assistance given to them by the members of the Sanitary Board and record their appreciation of the services rendered by the Chief Engineer and officers of the Engineering Branch of the Public Health Department.

By order of the Governor,
E. W. HOLLAND, Secy.

Printed and published by the Superintendent, Government Printing, Bengal Government Press, Alipore, Bengal, on the 17th February 1944.

DEPARTM

BENGAL

Calcutta, the 7th February 1944.

Final Forecast of the Sugarcane Crop of Bengal, 1943-44.

(*Note.*—On an average of the five years ending 1941-42, the area under sugarcane in Bengal, has represented some 7·9 per cent. of the total area under sugarcane in India.)

Character of the season.—Since the issue of the Second Forecast the weather and its effect on the crop were on the whole favourable.

Acreage.—The total area planted is estimated at 338,500 acres this year against 302,600 acres last year.

Outturn.—According to the estimates of the District Officers, the average outturn of the crop

Taking 515½ maunds as the normal yield of sugarcane per acre, the gross outturn for the province is estimated at 4,805,000 tons this year against 4,123,000 tons last year; and on the basis of *gur*/cane ratio 1:10 as the standard for the province as a whole, the gross outturn of cane *gur* is estimated at 480,500 tons this year as against 412,300 tons last year.

Other sources of gur.—The total quantity of *gur* likely to be obtained from date-palm juice and other sources, is estimated at 118,300 tons this year against 120,800 tons last year.

The quantity of *gur* for the province from all sources is thus estimated at 4,923,300 tons this year against 533,100 tons last year.

M. CARBERY,
Director of Agriculture, Bengal.

APPENDIX I.

Final Forecast of the Sugarcane Crop of Bengal, 1943-44.

District.	Estimated normal area under sugarcane.	Estimated area under sugarcane.		Estimated outturn as a percentage of the normal yield per unit of area.		Date by which the harvesting of the crop generally commenced this year, and whether that date was early, normal or late.	Remarks by District Officers.
		Last year.	This year.	Last year.	This year.		
1	2	3	4	5	6	7	8
	Acres.	Acres.	Acres.				
24-Parganas ..	3,300	2,600	2,300	58	83	December. Normal ..	The weather was favourable.
Nadia ..	11,800	14,600	15,800	83	75	December. Normal ..	The weather was favourable. Slight damage was caused to the crop by insects and drought.
Murshidabad ..	4,300	9,600	9,800	74	80	December. Normal ..	The weather was not so favourable.
Jessore ..	5,400	3,800	5,000	75	80	December. Normal ..	Increase is due to "Grow more food campaign".
Khulna ..	500	1,200	1,500	88	90	November. Normal ..	The weather was favourable.
Burdwan ..	11,600	6,900	8,800	54	83	December. Normal ..	The weather was favourable.
Birbhum ..	9,100	4,700	7,200	50	83	January. Normal ..	The outturn fell much below the normal owing to heavy rainfall after planting and drought since November 1943.
Bankura ..	3,100	3,300	2,500	58	75	Normal ..	The weather was generally favourable.
Midnapore ..	5,200	4,900	4,400	67	75	Last week of December. Normal.	The weather was fair.
Hooghly ..	3,000	2,000	2,200	40	80	April. Normal ..	The weather was favourable.
Howrah ..	2,000	2,800	2,400	50	83	Early January Normal	The weather was favourable.
Rajshahi ..	7,500	24,200	23,200	50	67	December. Normal ..	The weather was favourable.
Dinajpur .	29,500	45,000	48,900	50	58	November Normal ..	The weather was favourable.
Jalpaiguri ..	5,600	5,800	5,800	87	83	Middle of December. Normal.	The weather was favourable.
Darjeeling ..	300	200	200	92	92	End of January ..	The weather was fair.
Rangpur ..	21,900	25,500	26,500	83	50	End of November ..	The weather was not so favourable.
Bogra ..	4,000	5,500	5,500	80	80	November. Normal ..	The weather was favourable. Considerable damage was done by red-rot disease.
Pabna ..	4,000	4,900	5,500	67	58	End of December. Normal.	The outturn fell below the normal owing to damage caused by insects.
Malda .	300	2,900	3,700	75	83	November. Normal ..	The weather was favourable.
Dacca ..	19,000	34,000	50,900	91	82	November. Normal ..	The weather was favourable.
Mymensingh ..	16,400	39,800	38,500	80	80	....	The weather was favourable.
Faridpur ..	6,700	11,300	11,600	75	80	October. Normal ..	The weather was fair.
Bakarganj ..	18,200	36,000	45,000	80	95	October. Early ..	The weather was favourable. Increase due to high price of *gur*.
Chittagong ..	6,000	6,000	6,000	90	90	September-November. Normal.	The weather was favourable on the whole.
Tippera ..	900	2,500	2,500	83	92	November Normal ..	The weather was favourable.
Noakhali ..	800	1,500	1,300	55	60	November. Normal ..	The weather was fair.
Chittagong Hill Tracts.	1,100	1,100	1,200	85	90	January. Normal ..	The weather was favourable.
Total Bengal ..	201,500	302,600	338,500	72	75		

APPENDIX II.

Sugarcane Crop Report, 1943-44.

(A)

Area in acres.

Province.	Of current year's crop.	Of previous year's crop.	Average of preceding —		Percentage by which column 2 exceeds (+) or is less than (−), area in—	
					Column 3.	Column 4.
1	2	3	4		5	6	
			Five years.	Ten years.		Five years.	Ten years.
Bengal ..	338,500	302,600	310,000	299,600	+11·9	+9·2	+13

(B)

Yield (in tons) in terms of Cane.

Province.	Estimated yield of current year, i.e., of area in column 2.		Yield of previous year, i.e., of area in column 3.		Average of preceding—		Percentage by which column 7 exceeds (+) or is less than (−), yield in—		
							Column 8.	Column 9.	
	7		8		9		10	11	
	(a)	(b)	(a)	(b)					
	Total.	Average per acre.	Total.	Average per acre.					
					Five years.	Ten years.		Five years.	Ten years.
Bengal ..	4,805,000	14·2	4,123,000	13·6	4,694,000	4,908,000	+16·5	+2·4	−2·1

(C)

Yield (in tons) in terms of Jaggery (*Gur*).

Province.	Estimated yield of current year, i.e., of area in column 2.	Yield of previous year, i.e., of area in column 3.	Average of preceding—		Percentage by which column 12 exceeds (+) or is less than (−), yield in—			Average *Gur*/Cane ratio (standard for the whole of the Province).	
					Column 13.	Column 14.		Current year.	Previous year.
	12	13	14		15	16		17	18
			Five years.	Ten years.		Five years.	Ten years.		
Bengal ..	480,500	412,300	460,400	490,800	+16·5	+2·4	−2·1	1 : 10	1 : 10

Statement of weekly gauge readings on the river Ganges at Rampur-Boalia for the week ending the 12th February 1944.

Date.	Hour.	Height of surface above P. W. D. datum.	Height of surface above P. W. D. datum on the same date last year.	Remarks.
1944.				
6th February	7 a.m.	35·90	37·25	Value of B. M. on Rajshahi College Step= 64·73 P. W. D. Zero of gauge =31·15 P. W. D.
7th „ ..	„	35·90	37·30	
8th „ ..	„	35·90	37·30	
9th „ ..	„	35·85	37·50	
10th „ ..	„	35·85	37·60	
11th „ ..	„	35·85	37·65	
12th „ ..	„	35·80	37·60	

Highest recorded level on 20-8-1938=64·30.

Lowest recorded level on 12-5-1940=31·30.

A. C. MAZUMDAR, *Subdivisional Officer*,
Irrigation Subdivision, Rajshahi (Rajshahi).

Rampur Boalia, the 12th February 1944.

CALCUTTA IMPROVEMENT TRUST

5, Clive Street Calcutta, the 9th February 1944.

Notice under section 63(2) of Bengal Act V of 1911.

Plan of proposed public streets No. XLVIII (McLeod Street to Lower Circular Road).

Notice is hereby given under section 63(2) of Bengal Act V of 1911 as amended by Bengal Act III of 1915, that the Board of Trustees for the Improvement of Calcutta has prepared a plan of proposed public streets in Ward No. 15 of the Calcutta Municipality known as Alignment No. XLVIII (McLeod Street to Lower Circular Road).

The plan provides for the making of two roadways of 40 feet wide from McLeod Street to Lower Circular Road.

The proposed public streets will pass through the following municipal holdings:—

35, 35/1A, Lower Circular Road.
38, 38/1, Lower Circular Road.
11A, 11C, 11/1, McLeod Street.

The plan of the proposed public streets and the particulars of the land through which the proposed public streets will pass, may be inspected at the office of the Trust, 5, Clive Street on week days between the hours of 11 a.m. and 3 p.m., Saturdays 11 a.m. and 12-30 p.m.

Copies of the notice may be obtained on payment of a fee of 2 annas per copy.

Objections to the said plan may be submitted on or before the 26th April 1944.

C. W. GURNER, Chairman.